

Exhibit 315

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**



DEY LABORATORIES
2751 Napa Valley Corporate Drive
Napa, California 94558
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**Sales Commentary
January 1997**

Monthly sales of Dey products were below budget of \$17.4 million by 3.5% or \$616 thousand due to the late approval of Ipratropium Bromide unit dose (January 10, 1997). Sales were almost 13% below prior year due to backorders and a "loading" effect in 1996 of higher priced goods (Albuterol MDI, primarily).

Including the DeyCare line, and all discounts, net sales are below plan by \$1.228 million or 6.7%.

The Ipratropium launch began on January 10, the same day of the approval. Wholesaler orders are expected in early February along with major homecare companies as their existing inventories of BI/Roxane product are depleted. February sales should exceed budget, bringing the YTD sales figure above plan.

A handwritten signature in cursive script, appearing to read "Charles A. R.", followed by the text "CAR:njk" in a plain font.

DL-TX 83379

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Dey Laboratories
Sales in Shelf Cartons and Dollars
January, 1997 and 1996

Prepared By: S. Gemo
Filename: 97MERCK
Last Update: 01/31/97
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SALES IN SHELF CARTONS

Product	CURRENT MONTH			
	1997 Actual	1996 Actual	% Change	1997 Budget
DEY PRODUCTS				
Acetylcysteine	37,134	35,103	5.79%	30,294
Albuterol Unit Dose	833,741	917,022	-9.08%	796,434
Albuterol MDI	178,115	233,052	-23.57%	229,300
Albuterol Multi-Dose	118,888	0	N/A	49,800
Albuterol Syrup	(195)	2,328	-108.38%	8,880
Beclomethasone AQ Nasal	0	0	N/A	0
Cromolyn Sodium Unit Dose	155,793	161,703	-3.65%	174,155
Cromolyn Nasal	0	0	N/A	0
Ipratropium Unit Dose	43,284	0	N/A	170,700
Isoetharine	(285)	8,792	-103.24%	0
Metaproterenol	43,351	56,744	-23.60%	46,635
Sodium Chloride	124,172	125,717	-1.23%	103,284
Other Dey Products	185	794	-76.70%	223
TOTAL DEY PRODUCTS	1,534,183	1,541,255	-0.46%	1,609,705

YEAR-TO-DATE			
1997 Actual	1996 Actual	% Change	1997 Budget
37,134	35,103	5.79%	30,294
833,741	917,022	-9.08%	796,434
178,115	233,052	-23.57%	229,300
118,888	0	N/A	49,800
(195)	2,328	-108.38%	8,880
0	0	N/A	0
155,793	161,703	-3.65%	174,155
0	0	N/A	0
43,284	0	N/A	170,700
(285)	8,792	-103.24%	0
43,351	56,744	-23.60%	46,635
124,172	125,717	-1.23%	103,284
185	794	-76.70%	223
1,534,183	1,541,255	-0.46%	1,609,705

DEY CARE PRODUCTS

Alprazolam	12	0	N/A	8,054
Atenolol	384	0	N/A	6,919
Hydrocodone	31,730	0	N/A	14,940
Pindolol	24	0	N/A	693
Prioxicam	204	0	N/A	1,685
Triazolam	24	0	N/A	1,050
Other Dey Care Products	0	0	N/A	0
TOTAL DEY CARE PRODUCTS	32,378	0	N/A	33,341

12	0	N/A	8,054
384	0	N/A	6,919
31,730	0	N/A	14,940
24	0	N/A	693
204	0	N/A	1,685
24	0	N/A	1,050
0	0	N/A	0
32,378	0	N/A	33,341

TOTAL ALL PRODUCTS 1,566,561 1,541,255 1.64% 1,643,046

1,566,561 1,541,255 1.64% 1,643,046

DL-TX 83380

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Dey Laboratories
Sales in Shelf Cartons and Dollars
January, 1997 and 1996

Prepared By: S. Gemo
Filename: 97MERCK
Last Update: 01/31/97
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SALES IN NET DOLLARS

Product	CURRENT MONTH				YEAR-TO-DATE			
	1997 Actual	1996 Actual	% Change	1997 Budget	1997 Actual	1996 Actual	% Change	1997 Budget
DEY PRODUCTS								
Acetylcysteine	476,085	494,888	-3.80%	402,428	476,085	494,888	-3.80%	402,428
Albuterol Unit Dose	8,592,564	9,737,647	-11.76%	7,496,201	8,592,564	9,737,647	-11.76%	7,496,201
Albuterol MDI	806,309	2,529,183	-68.12%	1,119,846	806,309	2,529,183	-68.12%	1,119,846
Albuterol Multi-Dose	572,274	0	N/A	195,789	572,274	0	N/A	195,789
Albuterol Syrup	(1,255)	11,505	-110.91%	31,817	(1,255)	11,505	-110.91%	31,817
Beclomethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0
Cromolyn Sodium Unit Dose	3,939,753	5,166,217	-23.74%	4,813,608	3,939,753	5,166,217	-23.74%	4,813,608
Cromolyn Nasal 26 ml, Singles	0	0	N/A	0	0	0	N/A	0
Ipratropium Unit Dose	1,332,465	0	N/A	2,413,661	1,332,465	0	N/A	2,413,661
Isoetharine	(2,018)	40,832	-104.94%	0	(2,018)	40,832	-104.94%	0
Metaproterenol	272,769	364,125	-25.09%	283,751	272,769	364,125	-25.09%	283,751
Sodium Chloride	842,282	888,827	-5.24%	690,424	842,282	888,827	-5.24%	690,424
Other Dey Products	1,069	17,642	-93.94%	1,573	1,069	17,642	-93.94%	1,573
TOTAL DEY PRODUCTS	16,832,299	19,250,866	-12.56%	17,449,098	16,832,299	19,250,866	-12.56%	17,449,098
DEY CARE PRODUCTS								
Alprazolam	29	0	N/A	37,262	29	0	N/A	37,262
Atenolol	841	0	N/A	22,103	841	0	N/A	22,103
Hydrocodone	123,479	0	N/A	84,376	123,479	0	N/A	84,376
Pindolol	81	0	N/A	6,939	81	0	N/A	6,939
Prioxicam	583	0	N/A	13,667	583	0	N/A	13,667
Triazolam	252	0	N/A	10,972	252	0	N/A	10,972
Other Dey Care Products	0	0	N/A	561,643	0	0	N/A	561,643
TOTAL DEY CARE PRODUCTS	125,265	0	N/A	736,962	125,265	0	N/A	736,962
TOTAL ALL PRODUCTS	16,957,564	19,250,866	-11.91%	18,186,060	16,957,564	19,250,866	-11.91%	18,186,060

DL-TX 83381

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Dey Laboratories
Sales in Shelf Cartons and Dollars
January, 1997 and 1996

Prepared By: S. Gemo
Filename: 97PAMYTD
Last Update: 01/31/97

SALES IN SHELF CARTONS

Product	YEAR-TO-DATE				YEAR-TO-DATE			
	1997 Actual	1996 Actual	% Change	1997 Budget	1997 Actual	1996 Actual	% Change	1997 Budget
DEY PRODUCTS								
Acetylcysteine	37,134	35,103	5.79%	30,294	37,134	35,103	5.79%	30,294
Albuterol Unit Dose	833,741	917,022	-9.08%	796,434	833,741	917,022	-9.08%	796,434
Albuterol MDI	178,115	233,052	-23.57%	229,300	178,115	233,052	-23.57%	229,300
Albuterol Multi-Dose	118,888	0	N/A	49,800	118,888	0	N/A	49,800
Albuterol Syrup	(195)	2,328	-108.38%	8,880	(195)	2,328	-108.38%	8,880
Beclomethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0
Cromolyn Sodium Unit Dose	155,793	161,703	-3.65%	174,155	155,793	161,703	-3.65%	174,155
Cromolyn Nasal	0	0	N/A	0	0	0	N/A	0
Ipratropium Unit Dose	43,284	0	N/A	170,700	43,284	0	N/A	170,700
Isoetharine	(285)	8,792	-103.24%	0	(285)	8,792	-103.24%	0
Metaproterenol	43,351	56,744	-23.60%	46,635	43,351	56,744	-23.60%	46,635
Sodium Chloride	124,172	125,717	-1.23%	103,284	124,172	125,717	-1.23%	103,284
Other Dey Products	185	794	-76.70%	223	185	794	-76.70%	223
TOTAL DEY PRODUCTS	1,534,183	1,541,255	-0.46%	1,609,705	1,534,183	1,541,255	-0.46%	1,609,705
DEY CARE PRODUCTS								
Alprazolam	12	0	N/A	8,054	12	0	N/A	8,054
Atenolol	384	0	N/A	6,919	384	0	N/A	6,919
Hydrocodone	31,730	0	N/A	14,940	31,730	0	N/A	14,940
Pindolol	24	0	N/A	693	24	0	N/A	693
Prioxicam	204	0	N/A	1,685	204	0	N/A	1,685
Triazolam	24	0	N/A	1,050	24	0	N/A	1,050
Other Dey Care Products	0	0	N/A	0	0	0	N/A	0
TOTAL DEY CARE PRODUCTS	32,378	0	N/A	33,341	32,378	0	N/A	33,341
TOTAL ALL PRODUCTS	1,566,561	1,541,255	1.64%	1,643,046	1,566,561	1,541,255	1.64%	1,643,046

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Dey Laboratories
Sales in Shelf Cartons and Dollars
January, 1997 and 1996

Prepared By: S. Gemo
Filename: 97PAMYTD
Last Update: 01/31/97

SALES IN NET DOLLARS

Product					YEAR-TO-DATE			
	1997 Actual	1996 Actual	% Change	1997 Budget	1997 Actual	1996 Actual	% Change	1997 Budget
DEY PRODUCTS								
Acetylcysteine	499,500	520,261	-3.99%	429,911	499,500	520,261	-3.99%	429,911
Albuterol Unit Dose	9,015,160	10,236,901	-11.93%	8,008,147	9,015,160	10,236,901	-11.93%	8,008,147
Albuterol MDI	845,965	2,658,855	-68.18%	1,196,325	845,965	2,658,855	-68.18%	1,196,325
Albuterol Multi-Dose	600,419	0	N/A	209,160	600,419	0	N/A	209,160
Albuterol Syrup	(1,317)	12,095	-110.89%	33,990	(1,317)	12,095	-110.89%	33,990
Beclomethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0
Cromolyn Sodium Unit Dose	4,133,516	5,431,091	-23.89%	5,142,349	4,133,516	5,431,091	-23.89%	5,142,349
Cromolyn Nasal	0	0	N/A	0	0	0	N/A	0
Ipratropium Unit Dose	1,397,998	0	N/A	2,578,500	1,397,998	0	N/A	2,578,500
Isoetharine	(2,117)	42,925	-104.93%	0	(2,117)	42,925	-104.93%	0
Metaproterenol	286,184	382,794	-25.24%	303,130	286,184	382,794	-25.24%	303,130
Sodium Chloride	883,707	934,397	-5.42%	737,576	883,707	934,397	-5.42%	737,576
Other Dey Products	1,122	18,547	-93.95%	1,680	1,122	18,547	-93.95%	1,680
TOTAL DEY PRODUCTS	17,660,139	20,237,866	-12.74%	18,640,768	17,660,139	20,237,866	-12.74%	18,640,768
DEY CARE PRODUCTS								
Alprazolam	30	0	N/A	39,807	30	0	N/A	39,807
Atenolol	882	0	N/A	23,613	882	0	N/A	23,613
Hydrocodone	129,552	0	N/A	90,138	129,552	0	N/A	90,138
Pindolol	85	0	N/A	7,413	85	0	N/A	7,413
Prioxicam	612	0	N/A	14,600	612	0	N/A	14,600
Triazolam	264	0	N/A	11,721	264	0	N/A	11,721
Other Dey Care Products	0	0	N/A	600,000	0	0	N/A	600,000
TOTAL DEY CARE PRODUCTS	131,425	0	N/A	787,292	131,425	0	N/A	787,292
TOTAL ALL PRODUCTS	17,791,564	20,237,866	-12.09%	19,428,060	17,791,564	20,237,866	-12.09%	19,428,060
Less:								
Cash Discounts	(460,000)	(431,000)	6.73%	(486,000)	(460,000)	(431,000)	6.73%	(486,000)
Administrative Fees	(107,000)	(202,000)	-47.03%	(194,000)	(107,000)	(202,000)	-47.03%	(194,000)
Medicaid Rebates	(267,000)	(354,000)	-24.58%	(437,000)	(267,000)	(354,000)	-24.58%	(437,000)
Other Rebates	0	0	N/A	(125,000)	0	0	N/A	(125,000)
TOTAL NET SALES	16,957,564	19,250,866	-11.91%	18,186,060	16,957,564	19,250,866	-11.91%	18,186,060

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DL-TX 83383

Dey Laboratories
Year-to-Date Sales By Product Number
For the Years Ended December 31, 1997 & 1996

Prepared By: S. Gemo
Filename: 97PAMYTD
Last Update: 01/31/97

Description	SHELF CARTONS				NET GROSS SALES			NET SALES			
	Actual YTD 01/97	Actual YTD 01/96	% Change	Budget YTD 01/97	Actual YTD 01/97	Actual YTD 01/96	% Change	Actual YTD 01/97	Actual YTD 01/96	% Change	Budget YTD 01/97
DEY PRODUCTS											
ACETYLCYSTEINE:											
18104 - 10% 4ml	8,585	10,321	-16.82%	7,959	215,186	253,260	-15.03%	106,952	137,520	-22.23%	100,293
18110 - 10% 10ml	10,434	6,163	69.30%	5,223	134,492	85,259	57.74%	95,826	61,387	56.10%	50,669
18130 - 10% 30ml	3,412	1,843	85.13%	1,635	108,973	71,095	53.28%	81,481	39,906	104.18%	33,099
18204 - 20% 4ml	4,231	5,053	-16.27%	4,352	127,347	148,887	-14.47%	46,614	67,416	-30.86%	57,666
18210 - 20% 10ml	4,779	4,395	8.74%	4,519	82,509	77,153	6.94%	42,370	45,543	-6.97%	42,927
18230 - 20% 30ml	4,792	6,508	-26.37%	5,759	233,094	321,519	-27.50%	103,252	145,712	-29.14%	123,235
18200 - 20% 100ml	901	820	9.88%	647	67,825	60,402	12.29%	23,004	22,778	0.99%	22,022
ACETYLCYSTEINE TOTAL	37,134	35,103	5.79%	30,294	969,424	1,017,574	-4.73%	499,500	520,261	-3.99%	429,911
ALBUTEROL UNIT DOSE:											
69703 - .083% 3ml	508,418	679,360	-25.16%	559,379	6,234,540	8,772,505	-28.93%	3,930,266	5,774,854	-31.94%	4,363,157
69733 - .083% 3ml	54,641	38,937	40.33%	42,417	772,400	427,466	80.69%	502,080	395,280	27.02%	381,770
69760 - .083% 3ml	260,622	193,925	34.39%	189,638	5,489,205	4,623,690	18.72%	4,497,304	3,968,847	13.32%	3,166,970
A69703 - .083% 3ml	10,060	0	N/A	0	85,510	0	N/A	85,510	0	N/A	0
A69760 - .083% 3ml	0	4,800	-100.00%	5,000	0	97,920	-100.00%	0	97,920	-100.00%	96,250
ALBUTEROL UNIT DOSE TOTAL	833,741	917,022	-9.08%	796,434	12,561,655	13,921,561	-9.62%	9,015,160	10,236,901	-11.83%	8,008,157
ALBUTEROL MDI:											
30317 - MDI Kit	174,803	233,052	-24.99%	199,300	940,929	3,056,155	-69.21%	831,452	2,658,855	-68.73%	1,046,325
30327 - MDI Refill	3,312	0	N/A	30,000	17,695	0	N/A	14,514	0	N/A	150,000
ALBUTEROL MDI TOTAL	178,115	233,052	-23.57%	229,300	958,624	3,056,155	-68.63%	845,965	2,658,855	-68.18%	1,196,325
ALBUTEROL MULTI-DOSE - 19620	118,888	0	N/A	49,800	852,094	0	N/A	600,419	0	N/A	209,160
ALBUTEROL SYRUP:											
79516 - 2mg/5ml, 16 fl. oz.	(195)	2,328	-108.38%	4,398	(1,317)	13,578	-109.70%	(1,317)	12,095	-110.89%	19,797
79504 - 2mg/5ml, 4 fl. oz.	0	0	N/A	2,988	0	0	N/A	0	0	N/A	8,964
79508 - 2mg/5ml, 8 fl. oz.	0	0	N/A	1,494	0	0	N/A	0	0	N/A	5,229
ALBUTEROL SYRUP TOTAL	(195)	2,328	-108.38%	8,880	(1,317)	13,578	-109.70%	(1,317)	12,095	-110.89%	33,990
BECLOMETHASONE AQ NASAL - 71525	0	0	N/A	0	0	0	N/A	0	0	N/A	0
CROMOLYN SODIUM UNIT DOSE:											
68902 - 60's, 20mg 2ml/3ml	119,336	116,790	2.18%	122,950	2,773,038	3,386,215	-18.11%	2,487,090	3,115,318	-20.17%	2,899,305
68912 - 120's, 20mg 2ml/3ml	36,457	44,913	-18.83%	51,205	1,894,881	2,490,078	-23.90%	1,646,426	2,315,772	-28.90%	2,253,044
CROMOLYN UNIT DOSE TOTAL	155,793	161,703	-3.65%	174,155	4,667,919	5,876,293	-20.56%	4,133,516	5,431,091	-23.89%	5,142,349
CROMOLYN NASAL:											
78413 - 13 ml.	0	0	N/A	0	0	0	N/A	0	0	N/A	0
78426 - 26 ml	0	0	N/A	0	0	0	N/A	0	0	N/A	0
CROMOLYN NASAL TOTAL	0	0	N/A	0	0	0	N/A	0	0	N/A	0
IPRATROPIUM:											
68503 - 0.02%, 2.5 ml., 25's	25,152	0	N/A	112,600	519,108	0	N/A	519,108	0	N/A	1,126,000
68560 - 0.02%, 2.5 ml., 60's	18,132	0	N/A	58,100	878,890	0	N/A	878,890	0	N/A	1,452,500
IPRATROPIUM TOTAL	43,284	0	N/A	170,700	1,397,998	0	N/A	1,397,998	0	N/A	2,578,500

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DL-TX 83384

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Dey Laboratories
Year-to-Date Sales By Product Number
For the Years Ended December 31, 1997 & 1996

Prepared By: S. Gemo
Filename: 97PAMYTD
Last Update: 01/31/97

Description	SHELF CARTONS				NET GROSS SALES			NET SALES			
	Actual YTD 01/97	Actual YTD 01/96	% Change	Budget YTD 01/97	Actual YTD 01/97	Actual YTD 01/96	% Change	Actual YTD 01/97	Actual YTD 01/96	% Change	Budget YTD 01/97
ISOETHARINE:											
66103 - .08% 3ml	(83)	3,736	-102.22%	0	(632)	20,311	-103.11%	(632)	18,599	-103.40%	0
66405 - .1% 5ml	(15)	1,718	-100.87%	0	(116)	8,459	-101.37%	(116)	7,927	-101.47%	0
66003 - .17% 3ml	(160)	3,548	-104.51%	0	(1,160)	23,191	-105.00%	(1,160)	17,956	-106.46%	0
65902 - .25% 2ml	(27)	(210)	-87.14%	0	(209)	(1,558)	-86.57%	(209)	(1,558)	-86.57%	0
ISOETHARINE TOTAL	(285)	8,792	-103.24%	0	(2,117)	50,403	-104.20%	(2,117)	42,925	-104.93%	0
METAPROTERENOL:											
67803 - .4% 2.5ml	13,709	17,740	-22.72%	13,896	125,881	130,055	-3.21%	86,717	116,919	-25.83%	90,323
67603 - .6% 2.5ml	29,642	39,004	-24.00%	32,739	280,602	338,263	-17.05%	199,467	265,874	-24.98%	212,807
METAPROTERENOL TOTAL	43,351	56,744	-23.60%	46,635	406,483	468,317	-13.20%	286,184	382,794	-25.24%	303,130
SODIUM CHLORIDE:											
82003 - .45% 3ml	621	622	-0.16%	317	8,349	7,931	5.27%	4,550	4,836	-5.92%	2,361
82005 - .45% 5ml	217	126	72.22%	50	3,068	1,770	73.38%	1,806	906	99.36%	364
83003 - .9% 3ml	91,350	77,202	18.33%	68,993	1,039,323	888,940	16.92%	655,661	595,590	10.09%	500,208
83005 - .9% 5ml	24,992	37,977	-34.19%	26,807	314,457	416,768	-24.55%	172,487	266,732	-35.33%	194,364
83015 - .9% 15ml	6,476	9,114	-28.94%	6,703	45,625	61,530	-25.85%	34,839	48,756	-28.54%	29,489
64015 - .3% 15ml	289	423	-31.68%	207	8,507	12,180	-30.16%	8,071	11,136	-27.52%	5,395
64115 - 10% 15ml	227	253	-10.28%	207	6,580	7,007	-6.09%	6,293	6,441	-2.29%	5,395
SODIUM CHLORIDE TOTAL	124,172	125,717	-1.23%	103,284	1,425,907	1,396,125	2.13%	883,707	934,397	-5.42%	737,576
OTHER DEY PRODUCTS:											
63003 - .9% 3ml	0	(19)	-100.00%	0	0	(251)	-100.00%	0	(251)	-100.00%	0
83005 - .9% 5ml	0	(12)	-100.00%	0	0	(159)	-100.00%	0	(159)	-100.00%	0
03003 - .9% 3ml	(7)	805	-101.16%	0	(225)	18,685	-101.21%	(225)	17,273	-101.30%	0
03005 - .9% 5ml	(16)	(4)	300.00%	0	(515)	(132)	290.60%	(515)	(132)	290.60%	0
03010 - .9% 10ml	(2)	(1)	100.00%	0	(64)	(32)	100.00%	(64)	(32)	100.00%	0
03020 - .9% 20ml	0	(1)	-100.00%	0	0	(36)	-100.00%	0	(36)	-100.00%	0
81003 - 3ml	105	63	66.67%	99	1,424	882	61.45%	916	616	48.82%	747
81005 - 5ml	105	163	-35.58%	124	1,431	2,236	-36.00%	1,011	1,269	-20.32%	933
OTHER DEY PRODUCTS TOTAL	185	794	-76.70%	223	2,050	21,193	-90.33%	1,122	18,547	-93.95%	1,680
TOTAL DEY PRODUCTS	1,534,163	1,541,255	-0.46%	1,609,705	23,258,720	25,821,221	-9.92%	17,660,139	20,237,866	-12.74%	18,640,768
DEY CARE PRODUCTS											
ALPRAZOLAM:											
40501 - .25mg 100/bottle	0	0	N/A	2,102	0	0	N/A	0	0	N/A	5,782
40505 - .25mg 500/bottle	0	0	N/A	632	0	0	N/A	0	0	N/A	6,958
40601 - .5mg 100/bottle	12	0	N/A	2,472	60	0	N/A	30	0	N/A	7,413
40605 - .5mg 500/bottle	0	0	N/A	737	0	0	N/A	0	0	N/A	10,328
40701 - 1mg 100/bottle	0	0	N/A	1,857	0	0	N/A	0	0	N/A	6,032
40705 - 1mg 500/bottle	0	0	N/A	254	0	0	N/A	0	0	N/A	3,294
ALPRAZOLAM TOTAL	12	0	N/A	8,054	60	0	N/A	30	0	N/A	39,807
ATENOLOL:											
40001 - 50mg 100/bottle	12	0	N/A	5,494	48	0	N/A	48	0	N/A	16,484
40101 - 100mg 100/bottle	372	0	N/A	1,425	1,206	0	N/A	834	0	N/A	7,129
ATENOLOL TOTAL	384	0	N/A	6,919	1,254	0	N/A	882	0	N/A	23,613

DL-TX 83385

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CONFIDENTIAL

Dei Laboratories
Year-to-Date Sales By Product Number
For the Years Ended December 31, 1997 & 1996

Prepared By: S. Gemo
Filename: 97PAMYTD
Last Update: 01/31/97

Description	SHELF CARTONS				NET GROSS SALES			NET SALES			
	Actual YTD 01/97	Actual YTD 01/96	% Change	Budget YTD 01/97	Actual YTD 01/97	Actual YTD 01/96	% Change	Actual YTD 01/97	Actual YTD 01/96	% Change	Budget YTD 01/97
HYDROCODONE:											
41501 - 5mg/500mg - 100's	216	0	N/A	8,300	972	0	N/A	616	0	N/A	24,900
41601 - 7.5mg/750mg-100's	21,302	0	N/A	2,988	85,208	0	N/A	85,208	0	N/A	20,916
41701 - 7.5mg/650mg-100's	9,492	0	N/A	1,992	37,968	0	N/A	37,968	0	N/A	25,398
41505 - 5mg/500mg-500's	720	0	N/A	1,660	5,760	0	N/A	5,760	0	N/A	18,924
HYDROCODONE TOTAL	31,730	0	N/A	14,940	129,908	0	N/A	129,552	0	N/A	90,136
PINDOLOL:											
40901 - 5mg 100/bottle	12	0	N/A	450	228	0	N/A	43	0	N/A	4,507
41001 - 10mg 100/bottle	12	0	N/A	243	282	0	N/A	42	0	N/A	2,906
PINDOLOL TOTAL	24	0	N/A	693	510	0	N/A	85	0	N/A	7,413
PRIOXICAM:											
40301 - 20mg 100/bottle	204	0	N/A	1,312	1,278	0	N/A	612	0	N/A	7,877
40305 - 20mg 500/bottle	0	0	N/A	373	0	0	N/A	0	0	N/A	6,723
PRIOXICAM TOTAL	204	0	N/A	1,685	1,278	0	N/A	612	0	N/A	14,600
TRIAZOLAM:											
41201 - .125mg 100/bottle	12	0	N/A	408	297	0	N/A	113	0	N/A	5,296
41301 - .25mg 100/bottle	12	0	N/A	642	342	0	N/A	150	0	N/A	6,425
TRIAZOLAM TOTAL	24	0	N/A	1,050	639	0	N/A	264	0	N/A	11,721
OTHER DEY CARE PRODUCTS	0	0	N/A	0	0	0	N/A	0	0	N/A	600,000
DEY CARE PRODUCTS TOTAL	32,378	0	N/A	33,341	133,649	0	N/A	131,425	0	N/A	787,292
TOTAL ALL PRODUCTS	1,566,561	1,541,255	1.64%	1,643,046	23,392,369	25,821,221	-9.41%	17,791,564	20,237,866	-12.09%	19,428,060
Less:											
Cash Discounts								(460,000)	(431,000)	6.73%	(486,000)
Administrative Fees								(107,000)	(202,000)	-47.03%	(194,000)
Medicaid Rebates								(267,000)	(354,000)	-24.58%	(437,000)
Other Rebates								0	0	N/A	(125,000)
TOTAL NET SALES								16,957,564	19,250,866	-11.91%	18,186,060

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DL-TX 83386

Dey Laboratories
1997 Sales

Prepared By: S. Gemo
Filename: 0197Sales
Last Update: 01/31/97
12:45 PM

PRODUCT	NET GROSS SALES		Chargeback Rate	Accrued Chargebacks	Accrued Rebates	NET SALES
	Units	Dollars				
DEY PRODUCTS						
ACETYLCYSTEINE:						
18104 - 10% 4ml	8,585	215,185.50	46.39%	(99,824.55)	(8,408.92)	106,952.03
18110 - 10% 10ml	10,434	134,491.62	22.94%	(30,852.38)	(7,813.07)	95,826.17
18130 - 10% 30ml	3,412	108,973.19	24.01%	(26,164.46)	(1,327.55)	81,481.18
18204 - 20% 4ml	4,231	127,346.82	53.02%	(67,519.28)	(13,213.54)	46,614.00
18210 - 20% 10ml	4,779	82,508.79	37.56%	(30,990.30)	(9,148.12)	42,370.37
18230 - 20% 30ml	4,792	233,093.58	50.60%	(117,945.35)	(11,895.90)	103,252.33
18200 - 20% 100ml	901	67,824.50	66.47%	(45,082.95)	262.60	23,004.15
ACETYLCYSTEINE TOTAL	37,134	969,424.00		(418,379.28)	(51,544.50)	499,500.22
ALBUTEROL UNIT DOSE:						
69703 - .083% 3ml	508,418	6,234,539.76	36.63%	(2,283,711.91)	(20,561.75)	3,930,266.10
69733 - .083% 3ml	54,641	772,399.58	33.06%	(255,355.30)	(14,964.37)	502,079.91
69760 - .083% 3ml	260,622	5,489,205.45	14.30%	(784,956.38)	(206,945.04)	4,497,304.03
A69703 - .083% 3ml	10,060	85,510.00		0.00		85,510.00
A69760 - .083% 3ml	0	0.00		0.00		0.00
ALBUTEROL UNIT DOSE TOTAL	833,741	12,581,654.79		(3,324,023.59)	(242,471.16)	9,015,160.04
ALBUTEROL MDI:						
30317 - MDI Kit	174,803	940,929.16	10.83%	(101,902.63)	(7,575.00)	831,451.53
30327 - MDI Refill	3,312	17,694.72	18.78%	(3,323.07)	142.00	14,513.65
ALBUTEROL MDI TOTAL	178,115	958,623.88		(105,225.70)	(7,433.00)	845,965.18
ALBUTEROL MULTI-DOSE - 19620	118,888	852,094.08	28.58%	(243,528.49)	(8,146.10)	600,419.49
ALBUTEROL SYRUP:						
79516 - 2mg/5ml, 16 fl. oz.	(195)	(1,317.00)		0.00		(1,317.00)
79504 - 2mg/5ml, 4 fl. oz.	0	0.00		0.00		0.00
79508 - 2mg/5ml, 8 fl. oz.	0	0.00		0.00		0.00
ALBUTEROL SYRUP TOTAL	(195)	(1,317.00)		0.00	0.00	(1,317.00)
BECLOMETHASONE AQ NASAL - 71525	0	0.00		0.00	0.00	0.00
CROMOLYN SODIUM UNIT DOSE:						
68902 - 60's, 20mg 2ml/3ml	119,336	2,773,037.99	8.03%	(222,674.95)	(63,273.20)	2,487,089.84
68912 - 120's, 20mg 2ml/3ml	36,457	1,894,881.28	11.02%	(208,815.92)	(39,639.00)	1,646,426.36
CROMOLYN UNIT DOSE TOTAL	155,793	4,667,919.27		(431,490.87)	(102,912.20)	4,133,516.20
CROMOLYN NASAL:						
78413 - 13 ml.	0	0.00		0.00		0.00
78426 - 26 ml	0	0.00		0.00		0.00
CROMOLYN NASAL TOTAL	0	0.00		0.00	0.00	0.00
IPRATROPIUM:						
68503 - 0.02%, 2.5 ml., 25's	25,152	519,108.00		0.00		519,108.00
68560 - 0.02%, 2.5 ml., 60's	18,132	878,889.60		0.00		878,889.60
IPRATROPIUM TOTAL	43,284	1,397,997.60		0.00	0.00	1,397,997.60
ISOETHARINE:						
66103 - .08% 3ml	(83)	(631.75)		0.00		(631.75)
66405 - .1% 5ml	(15)	(116.25)		0.00		(116.25)
66003 - .17% 3ml	(160)	(1,159.76)		0.00		(1,159.76)
65902 - .25% 2ml	(27)	(209.25)		0.00		(209.25)
ISOETHARINE TOTAL	(285)	(2,117.01)		0.00	0.00	(2,117.01)

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DL-TX 83387

Dey Laboratories
1997 Sales

Prepared By: S. Gemo
Filename: 0197Sales
Last Update: 01/31/97
12:45 PM

PRODUCT	NET GROSS SALES		Chargeback Rate	Accrued Chargebacks	Accrued Rebates	NET SALES
	Units	Dollars				
METAPROTERENOL:						
67803 - .4% 2.5ml	13,709	125,881.34	26.01%	(32,741.74)	(6,422.25)	86,717.35
67603 - .6% 2.5ml	29,642	280,601.76	25.89%	(72,647.80)	(8,486.85)	199,467.11
METAPROTERENOL TOTAL	43,351	406,483.10		(105,389.53)	(14,909.10)	286,184.47
SODIUM CHLORIDE:						
82003 - .45% 3ml	621	8,349.00	45.50%	(3,798.80)		4,550.21
82005 - .45% 5ml	217	3,068.00	41.12%	(1,261.56)		1,806.44
83003 - .9% 3ml	91,350	1,039,322.50	32.09%	(333,518.59)	(50,143.00)	655,660.91
83005 - .9% 5ml	24,992	314,456.50	43.59%	(137,071.59)	(4,898.25)	172,486.66
83015 - .9% 15ml	6,476	45,624.96	23.64%	(10,785.74)		34,839.22
64015 - .3% 15ml	289	8,506.50	5.12%	(435.53)		8,070.97
64115 - 10% 15ml	227	6,579.70	4.36%	(286.87)		6,292.83
SODIUM CHLORIDE TOTAL	124,172	1,425,907.16		(487,158.68)	(55,041.25)	883,707.23
OTHER DEY PRODUCTS:						
63003 - .9% 3ml	0	0.00		0.00		0.00
63005 - .9% 5ml	0	0.00		0.00		0.00
03003 - .9% 3ml	(7)	(225.40)		0.00		(225.40)
03005 - .9% 5ml	(16)	(515.20)		0.00		(515.20)
03010 - .9% 10ml	(2)	(64.40)		0.00		(64.40)
03020 - .9% 20ml	0	0.00		0.00		0.00
81003 - 3ml	105	1,424.00	35.66%	(507.80)		916.20
81005 - 5ml	105	1,431.00	29.34%	(419.86)		1,011.14
OTHER DEY PRODUCTS TOTAL	185	2,050.00		(927.65)	0.00	1,122.35
TOTAL DEY PRODUCTS	1,534,183	23,258,719.87		(5,116,123.79)	(482,457.31)	17,660,138.77
DEY CARE PRODUCTS						
ALPRAZOLAM:						
40501 - .25mg 100/bottle	0	0.00		0.00		0.00
40505 - .25mg 500/bottle	0	0.00		0.00		0.00
40601 - .5mg 100/bottle	12	60.00	50.26%	(30.16)		29.84
40605 - .5mg 500/bottle	0	0.00		0.00		0.00
40701 - 1mg 100/bottle	0	0.00		0.00		0.00
40705 - 1mg 500/bottle	0	0.00		0.00		0.00
ALPRAZOLAM TOTAL	12	60.00		(30.16)	0.00	29.84
ATENOLOL:						
40001 - 50mg 100/bottle	12	48.00		0.00		48.00
40101 - 100mg 100/bottle	372	1,206.00	30.81%	(371.57)		834.43
ATENOLOL TOTAL	384	1,254.00		(371.57)	0.00	882.43
HYDROCODONE:						
41501 - 5mg/500mg - 100's	216	972.00	36.63%	(356.04)		615.96
41601 - 7.5mg/750mg-100's	21,302	85,208.00	0.00%	0.00		85,208.00
41701 - 7.5mg/650mg-100's	9,492	37,968.00		0.00		37,968.00
41505 - 5mg/500mg-500's	720	5,760.00		0.00		5,760.00
HYDROCODONE TOTAL	31,730	129,908.00		(356.04)	0.00	129,551.96
PINDOLOL:						
40901 - 5mg 100/bottle	12	228.00	81.06%	(184.82)		43.18
41001 - 10mg 100/bottle	12	282.00	85.20%	(240.26)		41.74
PINDOLOL TOTAL	24	510.00		(425.08)	0.00	84.92

DL-TX 83388

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Dey Laboratories
1997 Sales

Prepared By:
Filename:
Last Update:

S. Gemo
0197Sales
01/31/97
12:45 PM

PRODUCT	NET GROSS SALES		Chargeback Rate	Accrued Chargebacks	Accrued Rebates	NET SALES
	Units	Dollars				
PRIOXICAM:						
40301 - 20mg 100/bottle	204	1,277.88	52.08%	(665.52)		612.36
40305 - 20mg 500/bottle	0	0.00		0.00		0.00
PRIOXICAM TOTAL	204	1,277.88		(665.52)	0.00	612.36
TRIAZOLAM:						
41201 - .125mg 100/bottle	12	297.00	61.85%	(183.69)		113.31
41301 - .25mg 100/bottle	12	342.00	56.07%	(191.76)		150.24
TRIAZOLAM TOTAL	24	639.00		(375.45)	0.00	263.55
OTHER DEY CARE PRODUCTS						0.00
DEY CARE PRODUCTS TOTAL	32,378	133,648.88		(2,223.82)	0.00	131,425.06
TOTAL ALL PRODUCTS	1,566,561	23,392,368.75		(5,118,347.62)	(482,457.31)	17,791,563.82
Less:						
Cash Discounts						(460,000.00)
Administrative Fees						(107,000.00)
Medicaid Rebates						(267,000.00)
Other Rebates						
TOTAL NET SALES						16,957,563.82

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DL-TX 83389



**DEY LABORATORIES
MONTHLY NET SALES
JANUARY 31, 1997**

UNITS	IMS No. PRODUCTS	NET SALES
	HOME SALES:	
37,134	28300 Acetylcysteine	499,500
833,741	28112 Albuterol Unit Dose	9,015,160
178,115	28111 Albuterol MDI	845,965
118,888	28112 Albuterol Multi Dose	600,419
(195)	28114 Albuterol Syrup	(1,317)
0	Beclomethasone AQ Nas	0
155,793	28210 Cromolyn Sodium	4,133,516
0	Cromolyn Nasal	0
43,284	Ipratropium	1,397,998
(285)	28112 Isoetharine	(2,117)
43,351	28112 Metaproterenol	286,184
124,172	10620 Sodium Chloride	883,707
185	Other Dey Products	1,122
32,378	Dey Care	131,425
1,566,561	EXPORT SALES	17,791,564
	Less:	
	Cash Discounts	(460,000)
	Administrative Fees	(107,000)
	Medicaid Rebates	(267,000)
	Other Rebates	0
		0
1,566,561	TOTAL	16,957,564



Filiaire :

**CHIFFRE d'AFFAIRES du MOIS de
MONTHLY NET SALES**

C.E.E. 00 Allemagne 10 Danemark 20 Pays Bas 30 Italie 37 Grece 40 France 41 Belgique 42 Luxembourg 50 Grand Bretagne 52 Irlande 70 Espagne 90 Portugal Total CEE	E.E.C. 00 Germany 10 Denmark 20 Netherlands 30 Italy 37 Greece 40 France 41 Belgium 42 Luxembourg 50 Great Britain 52 Ireland 70 Spain 90 Portugal Total EEC	0
EUROPE EST 23 Tchecoslovaquie 24 Pologne 25 URSS 31 Yougoslavie 33 Albanie 34 Hongrie 35 Roumanie 36 Bulgarie Total EUROPE EST	EAST EUROP 23 Czechoslovakia 24 Poland 25 USSR 31 Yugoslavia 33 Albania 34 Hungary 35 Romania 36 Bulgaria Total EAST EUROP	0
Autre EUROPE 11 Suede 12 Norvege 13 Finlande 21 Suisse 22 Autriche Divers (preciser les pays) _____ _____ Total Autre EUROPE	Other EUROP 11 Sweden 12 Norway 13 Finland 21 Switzerland 22 Austria Misc. (precise countries) _____ _____ Total Other EUROP	0
AMERIQUE du NORD 360 USA 361 Canada Total AMERIQUE du NORD	NORTH AMERICA 360 USA 361 Canada Total NORTH AMERICA	16,957,564 0 16,957,564
AMERIQUE LATINE 370 Mexique 371 Guatemala 373 Salvador 377 Cuba 378 Rep. Dominicaine 470 Colombie 471 Venezuela 472 Equateur 473 Perou 475 Chili 476 Argentine 490 Bresil Divers (preciser les pays) _____ _____ Total AMERIQUE LATINE	LATIN AMERICA 370 Mexico 371 Guatemala 373 El Salvador 377 Cuba 378 Cominican Republic 470 Colombia 471 Venezuela 472 Ecuador 473 Peru 475 Chile 476 Argentina 490 Brazil Misc. (precise countries) _____ _____ Total LATIN AMERICA	0
A REPORTER	CARRIED FORWARD TO	16,957,564

BDH



A REPORTER	CARRIED FORWARD TO	16,957,564
EXTREME ORIENT 119 Chine 120 Hong Kong/Macao 123 Philippines 124 Thaïlande 125 Indonésie 126 Taiwan 130 Japon 131 Corée de Sud 149 Malaisie 150 Singapour Divers (preciser les pays) _____ _____ _____	ASIA 119 China 120 Hong Kong/Macao 123 Philippines 124 Thailand 125 Indonesia 126 Taiwan 130 Japan 131 Republic of Korea 149 Malaysia 150 Singapore Misc. (precise countries) _____ _____ _____	
Total EXTREME ORIENT	Total ASIA	0
MOYEN ORIENT 100 Turquie 101 Liban 102 Jordanie 103 Israël 105 Arabie Saoudite 106 Irak 107 Iran 108 Afghanistan 109 Syrie 111 Koweït 112 Yémén 115 Emirats Arabes Unis 152 Inde 154 Pakistan 155 Bangladesh Divers (preciser les pays) _____ _____ _____	MIDDLE EAST 100 Turkey 101 Lebanon 102 Jordan 103 Israel 105 Saudi Arabia 106 Iraq 107 Iran 108 Afghanistan 109 Syria 111 Koweit 112 Yemen 115 Emirates Arab United 152 India 154 Pakistan 155 Bangladesh Misc. (precise countries) _____ _____ _____	
Total MOYEN ORIENT	Total MIDDLE EAST	0
AFRIQUE 230 Ethiopie 240 Maroc 250 Egypte 253 Afrique Sud 254 Nigeria Divers (preciser les pays) _____ _____ _____	AFRICA 230 Ethiopia 240 Morocco 250 Egypt 253 South Africa 254 Nigeria Misc. (precise countries) _____ _____ _____	
Total AFRIQUE	Total AFRICA	0
AUSTRALIE 550 Australie 551 Nouvelle Zelande Total AUSTRALIE	AUSTRALIA 550 Australia 551 New Zealand Total AUSTRALIA	0
EXPORT non AFFECTE	EXPORTS non ALLOCATED	
TOTAL	TOTAL	16,957,564

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DL-TX 83392

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SHELF CARTONS

Prepared by: S. Gemo
Filename: 97AVG
Last Update: 01/31/97Dey Laboratories
1996/1997 Average Price

	Jan 1996 (1)	Feb 1996	Mar 1996	Apr 1996	May 1996	June 1996	July 1996	Aug 1996	Sept 1996	Oct 1996	Nov 1996	Dec 1996	Jan 1997	YTD 1997	Budget
	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price
DEY PRODUCTS															
ACETYL CYSTEINE:															
08104/18104 - 10% 4ml	13.32	13.95	13.63	13.72	13.56	14.13	13.74	14.87	14.28	13.56	14.79	13.81	12.46	12.46	12.45
08110/18110 - 10% 10ml	9.96	9.78	9.93	9.78	9.80	14.65	9.77	10.11	9.84	9.09	9.28	10.33	9.18	9.18	9.35
08130/18130 - 10% 30ml	21.65	22.19	21.50	20.54	21.00	20.47	18.50	22.17	21.96	27.76	17.57	19.64	23.88	23.88	20.13
08204/18204 - 20% 4ml	13.34	13.03	13.05	13.60	13.79	13.40	13.33	14.79	14.44	13.39	14.33	14.95	11.02	11.02	13.03
08210/18210 - 20% 10ml	10.36	10.29	10.15	10.11	2.75	4.23	10.39	10.68	8.60	10.61	10.33	10.36	8.87	8.87	9.40
08230/18230 - 20% 30ml	22.39	22.04	21.79	21.93	21.45	22.56	22.69	23.67	22.60	24.75	22.26	22.00	21.55	21.55	21.10
08200/18200 - 20% 100ml	27.78	27.03	26.18	26.91	26.15	26.13	29.36	31.17	28.85	25.60	26.82	30.35	25.53	25.53	24.01
ALBUTEROL UNIT DOSE:															
69703 - .083% 3ml	8.50	8.73	8.58	8.61	8.83	8.66	8.51	8.48	8.07	7.86	7.81	6.79	7.73	7.73	7.17
69733 - .083% 3ml	10.15	10.11	9.35	10.72	9.37	9.74	9.74	9.83	9.43	9.51	9.48	9.00	9.19	9.19	8.20
69760 - .083% 3ml	20.47	19.81	19.30	20.24	19.50	18.83	18.90	18.85	18.89	18.71	17.73	16.86	17.26	17.26	16.19
A69703 - .083% 3ml	N/A	N/A	N/A	8.50	8.50	N/A	8.50	N/A	N/A	N/A	N/A	N/A	8.50	8.50	8.00
A69760 - .083% 3ml	20.40	N/A	N/A	N/A	N/A	20.40	N/A	20.40	N/A	N/A	N/A	N/A	N/A	N/A	19.25
ALBUTEROL MDI:															
30317 - MDI Kt	11.41	8.02	9.07	10.12	8.77	8.52	7.61	7.82	6.64	6.25	5.69	4.00	4.76	4.76	4.64
30327 - MDI Refill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.75	5.49	4.38	4.38	4.25
ALBUTEROL MULTI-DOSE - 19620															
	N/A	5.63	5.79	5.72	5.73	5.48	5.78	5.66	5.39	5.31	4.98	4.74	5.05	5.05	4.00
ALBUTEROL SYRUP:															
79515 - 2mg/5ml, 16 fl. oz.	5.20	5.13	5.00	5.16	5.10	4.72	4.93	6.90	N/A	5.90	6.46	22.57	6.75	6.75	4.25
79504 - 2mg/5ml, 4 fl. oz.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.00
79508 - 2mg/5ml, 8 fl. oz.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.50
BECLOMETHASONE AQ NASAL - 71525															
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.00
CROMOLYN SODIUM UNIT DOSE:															
68902 - 60's, 20mg 2ml/3ml	26.67	26.09	25.29	26.96	25.78	25.68	26.02	26.05	23.47	22.34	21.17	22.25	20.84	20.84	21.32
68912 - 120's, 20mg 2ml/3ml	51.56	50.83	52.39	50.79	51.75	50.61	51.30	50.78	43.81	44.16	38.66	42.38	45.16	45.16	41.64
CROMOLYN NASAL:															
78413 - 13 ml.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12.00
78426 - 26 ml.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15.00
IPRATROPIUM:															
68503 - 0.02%, 2.5 ml., 25's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20.64	20.64	10.00
68560 - 0.02%, 2.5 ml., 60's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	48.47	48.47	25.00
ISOETHARINE:															
68103 - .08% 3ml	4.98	5.20	5.35	5.24	7.31	8.84	7.33	7.31	7.75	7.65	7.12	8.03	7.61	7.61	0.00
68405 - .1% 5ml	4.61	5.03	5.29	4.79	3.89	7.95	7.71	7.32	6.71	7.58	7.02	7.82	7.75	7.75	0.00
68003 - .17% 3ml	5.06	5.13	5.14	5.42	5.40	5.03	5.45	6.00	5.20	5.53	5.70	5.70	7.25	7.25	0.00
65902 - .25% 2ml	7.42	7.43	7.76	7.73	7.64	7.75	7.68	7.75	7.65	7.75	7.75	7.70	7.75	7.75	0.00

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SHELF CARTONS

Prepared by: S. Gemo
Filename: 97AVG
Last Update: 01/31/97Dey Laboratories
1996/1997 Average Price

	Jan 1996 Avg Price	Feb 1996 Avg Price	Mar 1996 Avg Price	Apr 1996 Avg Price	May 1996 Avg Price	June 1996 Avg Price	July 1996 Avg Price	Aug 1996 Avg Price	Sept 1996 Avg Price	Oct 1996 Avg Price	Nov 1996 Avg Price	Dec 1996 Avg Price	Jan 1997 Avg Price	YTD 1997 Avg Price	Budget Avg Price
METAPROTERENOL:															
67803 - .4% 2.5ml	6.59	6.71	6.99	6.82	6.50	6.66	7.17	6.67	6.62	6.72	7.06	6.68	6.33	6.33	6.24
67603 - .6% 2.5ml	6.82	7.10	7.11	7.04	6.83	6.99	6.95	7.10	6.92	6.74	6.53	6.86	6.73	6.73	6.25
SODIUM CHLORIDE:															
82003 - .45% 3ml	7.78	7.93	7.33	7.42	7.32	7.32	7.73	8.01	7.50	7.52	8.18	7.50	7.33	7.33	7.40
82005 - .45% 5ml	7.19	9.57	7.09	8.12	6.97	8.90	9.08	8.86	9.18	7.23	9.43	7.30	8.32	8.32	7.40
83003 - .9% 3ml	7.71	7.91	7.95	7.74	7.96	7.81	7.73	7.84	7.53	6.85	7.49	7.62	7.18	7.18	7.08
83005 - .9% 5ml	7.02	7.13	7.11	7.17	7.01	7.21	7.20	7.15	7.10	7.12	7.41	7.08	6.90	6.90	7.08
83015 - .9% 15ml	5.35	5.33	5.50	5.30	5.39	5.42	5.22	5.19	5.27	5.31	5.20	5.23	5.38	5.38	4.28
64015 - .3% 15ml	26.33	26.23	25.59	26.20	29.50	26.18	25.79	27.10	26.31	27.41	27.44	27.73	27.93	27.93	26.00
64115 - .10% 15ml	25.46	26.90	25.66	26.12	25.61	26.30	27.15	26.02	27.15	27.55	26.86	27.74	27.72	27.72	26.00
OTHER DEY PRODUCTS															
63003 - .9% 3ml	13.21	13.86	9.17	N/A	N/A	N/A	12.89	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00
63005 - .9% 5ml	13.25	13.05	13.00	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00
03003 - .9% 3ml	28.55	N/A	29.14	29.19	29.62	32.20	32.20	32.20	32.20	25.41	32.20	32.20	32.20	32.20	0.00
03005 - .9% 5ml	32.98	32.20	N/A	32.20	N/A	32.20	32.20	32.20	31.24	N/A	32.20	32.20	32.20	32.20	0.00
03010 - .9% 10ml	32.20	32.20	32.20	N/A	32.20	32.20	N/A	32.20	N/A	N/A	32.20	32.20	32.20	32.20	0.00
03020 - .9% 20ml	36.00	N/A	36.00	36.00	N/A	N/A	N/A	N/A	N/A	N/A	36.00	N/A	N/A	N/A	0.00
81003 - 3ml	9.77	8.62	9.11	8.28	7.65	14.85	7.00	11.49	(0.06)	8.31	8.19	15.17	8.73	8.73	7.50
81005 - 5ml	7.78	7.35	7.07	10.08	14.00	6.90	7.32	9.82	7.46	9.21	7.56	16.30	9.63	9.63	7.50
TOTAL DEY PRODUCTS															
DEY CARE PRODUCTS															
ALPRAZOLAM:															
40501 - .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.39	2.81	2.91	3.75	3.19	N/A	N/A	2.75
40505 - .25mg 500/bottle	N/A	N/A	N/A	N/A	N/A	10.84	N/A	10.84	5.51	N/A	10.58	10.77	N/A	N/A	11.00
40601 - .5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.19	3.75	1.87	5.00	N/A	2.49	2.49	3.00
40605 - .5mg 500/bottle	N/A	N/A	N/A	N/A	N/A	12.11	N/A	12.11	(9.33)	N/A	19.00	13.39	N/A	N/A	14.00
40701 - 1mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.30	5.06	5.06	6.75	5.74	N/A	N/A	3.25
40705 - 1mg 500/bottle	N/A	N/A	N/A	N/A	N/A	18.49	N/A	18.49	(10.52)	N/A	29.00	26.10	N/A	N/A	13.00
ATENOLOL:															
40001 - 50mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.55	3.00	3.33	4.00	2.74	4.00	4.00	3.00
40101 - 100mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.21	2.41	3.73	3.67	2.47	2.24	2.24	5.00
HYDROCODONE:															
41501 - 5mg/500mg - 100's	N/A	N/A	N/A	N/A	1.35	N/A	2.89	1.36	2.15	2.73	2.85	2.89	2.85	2.85	3.00
41801 - 7.5mg/750mg-100's	N/A	N/A	N/A	N/A	N/A	N/A	12.07	8.93	7.65	9.74	10.28	10.96	4.00	4.00	12.80
41701 - 7.5mg/650mg-100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18.77	8.22	10.28	10.96	10.96	4.00	4.00	8.50
41505 - 5mg/500mg-500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13.25	13.50	N/A	13.74	14.41	8.00	8.00	9.50
PINDOLOL:															
40901 - 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9.36	1.97	5.67	2.62	3.72	3.60	3.60	10.00
41001 - 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.67	2.61	6.08	3.48	3.48	3.48	3.48	12.00

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SHELF CARTONS

Dey Laboratories
1996/1997 Average PricePrepared by: S. Gemo
Filename: 97AVG
Last Update: 01/31/97

	Jan 1996 (1)	Feb 1996	Mar 1996	Apr 1996	May 1996	June 1996	July 1996	Aug 1996	Sept 1996	Oct 1996	Nov 1996	Dec 1996	Jan 1997	YTD 1997	Budget
	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price	Avg Price
PRIOXICAM:															
40301 - 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.96	2.36	2.32	2.93	2.94	3.00	3.00	6.00
40305 - 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18.00
TRIAZOLAM:															
41201 - .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	17.45	4.40	5.95	6.21	9.55	9.44	9.44	13.00
41301 - .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26.96	12.52	12.52	10.00

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Prepared by: S. Gemo
Filename: 97AVG
Last Update: 01/31/97Dey Laboratories
1996/1997 Average Price

Conversion	Jan 1996 Avg Price	Feb 1996 Avg Price	Mar 1996 Avg Price	Apr 1996 Avg Price	May 1996 Avg Price	June 1996 Avg Price	July 1996 Avg Price	Aug 1996 Avg Price	Sept 1996 Avg Price	Oct 1996 Avg Price	Nov 1996 Avg Price	Dec 1996 Avg Price	Jan 1997 Avg Price	YTD 1997 Avg Price	Budget Avg Price
DEY PRODUCTS															
ACETYL CYSTEINE:															
08104/18104 - 10% 4ml		1.11	1.16	1.14	1.14	1.13	1.18	1.14	1.24	1.19	1.13	1.23	1.15	1.04	1.04
08110/18110 - 10% 10ml		3.32	3.26	3.31	3.26	3.27	4.88	3.26	3.37	3.28	3.03	3.09	3.44	3.06	3.12
08130/18130 - 10% 30ml		7.22	7.40	7.17	6.85	7.00	6.82	6.17	7.39	7.32	9.25	5.86	6.55	7.86	6.71
08204/18204 - 20% 4ml		1.11	1.09	1.09	1.13	1.15	1.12	1.11	1.23	1.20	1.12	1.19	1.25	0.92	1.09
08210/18210 - 20% 10ml		3.45	3.43	3.38	3.37	0.92	1.41	3.46	3.56	2.87	3.54	3.44	3.45	2.96	3.13
08230/18230 - 20% 30ml		7.46	7.35	7.26	7.31	7.15	7.52	7.56	7.89	7.53	8.25	7.42	7.33	7.18	7.03
08200/18200 - 20% 100ml		27.78	27.03	26.18	26.91	26.15	26.13	29.36	31.17	28.85	25.60	26.82	30.35	25.53	24.01
ALBUTEROL UNIT DOSE:															
69703 - .083% 3ml		0.34	0.35	0.34	0.34	0.35	0.35	0.34	0.34	0.32	0.31	0.31	0.27	0.31	0.29
69733 - .083% 3ml		0.34	0.34	0.31	0.36	0.31	0.32	0.32	0.32	0.31	0.32	0.32	0.30	0.31	0.27
69760 - .083% 3ml		0.34	0.33	0.32	0.34	0.33	0.31	0.32	0.31	0.31	0.31	0.30	0.28	0.29	0.27
A69703 - .083% 3ml		N/A	N/A	N/A	0.34	0.34	N/A	0.34	N/A	N/A	N/A	N/A	N/A	0.34	0.32
A69760 - .083% 3ml		0.34	N/A	N/A	N/A	N/A	0.34	N/A	0.34	N/A	N/A	N/A	N/A	N/A	0.32
ALBUTEROL MDI:															
30317 - MDI Kit		11.41	8.02	9.07	10.12	8.77	8.52	7.61	7.82	6.64	6.25	5.69	4.00	4.76	4.64
30327 - MDI Refill		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.75	5.49	4.38	4.25
ALBUTEROL MULTI-DOSE - 19620															
		N/A	5.63	5.79	5.72	5.73	5.48	5.78	5.66	5.39	5.31	4.98	4.74	5.05	4.00
ALBUTEROL SYRUP:															
79515 - 2mg/5ml, 16 fl. oz.		5.20	5.13	5.00	5.16	5.10	4.72	4.93	6.90	N/A	5.90	6.46	22.57	6.75	4.25
79504 - 2mg/5ml, 4 fl. oz.		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.00
79508 - 2mg/5ml, 8 fl. oz.		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.50
BECLOMETHASONE AQ NASAL - 71625															
		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.00
CROMOLYN SODIUM UNIT DOSE:															
68902 - 60's, 20mg 2ml/3ml		0.44	0.43	0.42	0.45	0.43	0.43	0.43	0.43	0.39	0.37	0.35	0.37	0.35	0.36
68912 - 120's, 20mg 2ml/3ml		0.43	0.42	0.44	0.42	0.43	0.42	0.43	0.42	0.37	0.37	0.32	0.35	0.38	0.35
CROMOLYN NASAL:															
78413 - 13 ml.		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12.00
78426 - 26 ml.		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15.00
IPRATROPIUM:															
68503 - 0.02%, 2.5 ml., 25's		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.83	0.40
68560 - 0.02%, 2.5 ml., 60's		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.81	0.42
ISOETHARINE:															
66103 - .08% 3ml		0.20	0.21	0.21	0.21	0.29	0.35	0.29	0.29	0.31	0.31	0.28	0.32	0.30	N/A
66405 - .1% 5ml		0.18	0.20	0.21	0.19	0.16	0.32	0.31	0.29	0.27	0.30	0.28	0.31	0.31	N/A
66003 - .17% 3ml		0.20	0.21	0.21	0.22	0.22	0.20	0.22	0.24	0.21	0.22	0.23	0.23	0.29	N/A
65902 - .25% 2ml		0.30	0.30	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	N/A

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Prepared by: S. Gemo
Filename: 97AVG
Last Update: 01/31/97Dey Laboratories
1996/1997 Average Price

Conversion	Jan 1996 Avg Price	Feb 1996 Avg Price	Mar 1996 Avg Price	Apr 1996 Avg Price	May 1996 Avg Price	June 1996 Avg Price	July 1996 Avg Price	Aug 1996 Avg Price	Sept 1996 Avg Price	Oct 1996 Avg Price	Nov 1996 Avg Price	Dec 1996 Avg Price	Jan 1997 Avg Price	YTD 1997 Avg Price	Budget Avg Price
METAPROTERENOL:															
67803 - .4% 2.5ml	0.26	0.27	0.28	0.27	0.26	0.27	0.29	0.27	0.26	0.27	0.28	0.27	0.25	0.25	0.25
67603 - .6% 2.5ml	0.27	0.28	0.28	0.28	0.27	0.28	0.28	0.28	0.28	0.27	0.26	0.27	0.27	0.27	0.25
SODIUM CHLORIDE:															
82003 - .45% 3ml	0.08	0.08	0.07	0.07	0.07	0.07	0.08	0.08	0.07	0.08	0.08	0.08	0.07	0.07	0.07
82005 - .45% 5ml	0.07	0.10	0.07	0.08	0.07	0.09	0.09	0.09	0.09	0.07	0.09	0.07	0.08	0.08	0.07
83003 - .9% 3ml	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.07	0.07	0.07	0.07	0.07
83005 - .9% 5ml	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
83015 - .9% 15ml	0.22	0.22	0.23	0.22	0.22	0.23	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.18
64015 - .3% 15ml	0.53	0.52	0.51	0.52	0.59	0.52	0.52	0.54	0.53	0.55	0.55	0.55	0.55	0.56	0.52
64115 - .10% 15ml	0.51	0.54	0.51	0.52	0.51	0.53	0.54	0.52	0.54	0.55	0.54	0.55	0.55	0.55	0.52
OTHER DEY PRODUCTS															
63003 - .9% 3ml	0.13	0.14	0.09	N/A	N/A	N/A	0.13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63005 - .9% 5ml	0.13	0.13	0.13	0.13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
03003 - .9% 3ml	0.11	N/A	0.12	0.12	0.12	0.13	0.13	0.13	0.13	0.10	0.13	0.13	0.13	0.13	N/A
03005 - .9% 5ml	0.13	0.13	N/A	0.13	N/A	0.13	0.13	0.12	N/A	0.13	0.13	0.13	0.13	0.13	N/A
03010 - .9% 10ml	0.26	0.26	0.26	N/A	0.26	0.26	N/A	0.26	N/A	N/A	0.26	N/A	N/A	0.26	N/A
03020 - .9% 20ml	0.36	N/A	0.35	0.36	N/A	N/A	N/A	N/A	N/A	N/A	0.36	N/A	N/A	N/A	N/A
81003 - 3ml	0.10	0.09	0.09	0.08	0.08	0.15	0.07	0.11	(0.00)	0.08	0.08	0.15	0.09	0.09	0.08
81005 - 5ml	0.08	0.07	0.07	0.10	0.14	0.06	0.07	0.10	0.07	0.09	0.08	0.16	0.10	0.10	0.08
TOTAL DEY PRODUCTS															
DEY CARE PRODUCTS															
ALPRAZOLAM:															
40501 - .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.39	2.81	2.81	3.75	3.19	N/A	N/A	2.75
40505 - .25mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	10.84	10.84	5.51	N/A	10.68	10.77	N/A	N/A	11.00
40601 - .5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.19	3.75	1.87	5.00	N/A	2.49	2.49	3.00
40605 - .5mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	12.11	12.11	(9.33)	N/A	19.00	13.39	N/A	N/A	14.00
40701 - 1mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.30	5.06	5.06	6.75	5.74	N/A	N/A	3.25
40705 - 1mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	18.49	18.49	(10.52)	N/A	29.00	26.10	N/A	N/A	13.00
ATENOLOL:															
40001 - 50mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.55	3.00	3.33	4.00	2.74	4.00	4.00	3.00
40101 - 100mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.21	2.41	3.73	3.67	2.47	2.24	2.24	5.00
HYDROCODONE:															
41501 - 5mg/500mg - 100's	N/A	N/A	N/A	N/A	1.35	N/A	2.89	1.36	2.15	2.73	2.85	2.89	2.85	2.85	3.00
41601 - 7.5mg/750mg-100's	N/A	N/A	N/A	N/A	N/A	N/A	12.07	8.93	7.65	9.74	10.28	10.96	4.00	4.00	12.60
41701 - 7.5mg/650mg-100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18.77	8.22	10.28	10.96	10.96	4.00	4.00	8.50
41505 - 5mg/500mg-500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13.25	13.50	N/A	13.74	14.41	8.00	8.00	9.50
PINDOLOL:															
40901 - 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9.36	1.97	5.67	2.62	3.72	3.60	3.60	10.00
41001 - 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.67	2.61	6.08	3.48	3.48	3.48	3.48	12.00

DL-TX 83397

L. Mow

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EACHES

Prepared by: S. Gemo
 Filename: 97AVG
 Last Update: 01/31/97

Dey Laboratories
 1996/1997 Average Price

Conversion	Jan 1996 Avg Price	Feb 1996 Avg Price	Mar 1996 Avg Price	Apr 1996 Avg Price	May 1996 Avg Price	June 1996 Avg Price	July 1996 Avg Price	Aug 1996 Avg Price	Sept 1996 Avg Price	Oct 1996 Avg Price	Nov 1996 Avg Price	Dec 1996 Avg Price	Jan 1997 Avg Price	YTD 1997 Avg Price	Budget Avg Price
PRIORICAM:															
40301 - 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.96	2.36	2.32	2.93	2.94	3.00	3.00	6.00
40305 - 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18.00
TRIAZOLAM:															
41201 - .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	17.45	4.40	5.95	6.21	9.55	9.44	9.44	13.00
41301 - .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26.96	12.52	12.52	10.00

DL-TX 83398

L. Mow

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Dey Laboratories
Roll-Forward
For the Year 1997

Description	Usage Code	Query Name	Year-to-Date 1996	January 1997	February 1997	March 1997	April 1997	May 1997	June 1997	July 1997	August 1997	September 1997	October 1997	November 1997	December 1997	Year-to-Date 1997
Beginning Balance			18,416,250.81	24,172,031.88	25,712,871.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,172,031.88
Total Gross Sales		MEGROSS	234,890,660.71	24,148,681.42												24,148,681.42
Deductions:																
Chargebacks																(4,738,582.06)
Regular	C	MECHGBKS	(38,114,813.31)	(4,738,582.06)												(4,738,582.06)
One-Time	A	MECHGBKS	(282,870.85)	(87,212.80)												(87,212.80)
Total Chargebacks			(38,397,684.16)	(4,825,794.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,825,794.86)
Returns																(25,338.89)
Expired - Destroyed	D	MEADJ	(203,010.28)	(25,338.89)												(25,338.89)
Expired - Returned	E	MEADJ	(381,777.53)	(17,788.82)												(17,788.82)
Product Quality	F	MEADJ	(1,805.04)													0.00
Concessed Damage	G	MEADJ	(7,738.80)	(11,000.18)												(11,000.18)
Day Error	H	MEADJ	(172,867.96)	(59,800.85)												(59,800.85)
Discontinued Line	J	MEADJ	(23,475.89)	(851.17)												(851.17)
Freight Co. Damage	K	MEADJ	(147,123.88)	(4,158.80)												(4,158.80)
Customer Order Error	L	MEADJ	(23,498.82)													0.00
Customer Overstock	M	MEADJ	(15,137.66)	(34,084.00)												(34,084.00)
Product Recall	N	MEADJ	(7,875.32)	(1,317.00)												(1,317.00)
Total Returns			(1,052,830.21)	(158,141.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(158,141.11)
Pricing Errors																(50,375.50)
Pricing Error Credit	O	MEADJ	(1,804,508.42)	(50,375.50)												(50,375.50)
Shelf Stock Adjustment	Q	MEADJ	(287,238.83)	(14,288.38)												(14,288.38)
Price Differential	S	MEADJ	(15,845.10)													0.00
CM w/ Lot Tracking	9	MEADJ	(19,232.82)													0.00
Total Pricing Errors			(1,826,344.15)	(64,663.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(64,663.88)
Short-Ships																0.00
Concealed	R	MEADJ	0.00													0.00
Day Error	T	MEADJ	38.50	(383.40)												(383.40)
Misdelivered	U	MEADJ	0.00													0.00
Freight Co.	V	MEADJ	(31,413.38)	(908.00)												(908.00)
Unable to Prove	W	MEADJ	(1,695.36)													0.00
Total Short-Ships			(33,038.22)	(1,291.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,291.40)
Rebates																(531,236.27)
Retail Generic Rebates	B	MEREBATES	(5,088,598.34)	(531,236.27)												(531,236.27)
Dealer Rebates (Burrows)	P	MEREBATES														0.00
Cromolyn Conversion Rebs	P	MEREBATES														0.00
Push Money	P	MEREBATES														0.00
Homocare Rx Rebates	Z	MEREBATES	(2,207,421.15)													(188,068.94)
Incentive Rebates	2	MEREBATES	(2,438,598.27)	(168,669.04)												(168,669.04)
Source Rebates	4	MEREBATES														0.00
Total Deductions			(8,732,815.76)	(728,908.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(728,908.21)
Net Sales			(52,122,113.30)	(6,760,777.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,760,777.56)
Freight-out Invoices	MEINVREG		182,768,547.41	18,387,803.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,387,803.86
Freight-out Credits	MEINVREG		18,905.82	1,128.42												1,128.42
Net A/R Additions	MEINVREG		182,787,448.31	18,389,033.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,389,033.28
Cash Receipts:																(16,567,293.30)
Cash Receipts - 1045	MECASH		(174,804,102.80)	(16,567,293.30)												(16,567,293.30)
Cash Receipts - 1030	MECASH		0.00													0.00
Discounts	MECASH		(3,875,708.28)	(443,143.88)												(443,143.88)
B.D. Write-off	MANUAL		(81,708.13)	(4,278.83)												(4,278.83)
Returned Checks - 1045	MANUAL		28,133.22													0.00
Reclass	MANUAL		(2,425.00)													0.00
Reclass Incentive Rebates	MANUAL		770,389.08	168,320.74												168,320.74
Cust. Check Req.	MANUAL		15,757.18													0.00
Total Cash Receipts			(178,033,064.51)	(16,848,393.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,848,393.13)
Net A/R Change			4,753,780.80	1,540,640.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,540,640.15
Ending Bal. Per Queries			24,172,031.88	25,712,871.81												25,712,871.81
Ending Balance Per Aging	MEARTOTAL		24,172,031.88	25,712,871.81												25,712,871.81
Difference			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance per Aging	RAXPRINT		24,172,031.88	25,712,871.81												25,712,871.81
Difference			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DL-TX 83399

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DEY LABORATORIES
MONTHLY NET CONTRIBUTION MARGIN I
JANUARY 31, 1997

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	DESCRIPTION	Net Sales Dollars (A)	DIRECT			FULLY ABSORBED (C)					Adjusted Reserved Items	Net COGS Per G/L
				Total Cost	Contribution Margin	Margin % Of Sales	Total Cost	Contribution Margin	GenPharm Rebates	Net Cont. Margin	Margin % Of Sales		
DEY PRODUCTS													
37,134	37,842	Acetylcysteine	499,500	303,188	196,312	39.30%	303,188	196,312		196,312	39.30%		303,188
833,741	836,364	Albuterol Unit Dose	9,015,160	1,016,687	7,998,473	88.72%	2,421,589	6,593,571		6,593,571	73.14%		2,421,589
178,115	178,416	Albuterol MDI	845,965	573,672	272,294	32.19%	573,672	272,294		272,294	32.19%		573,672
118,888	119,088	Albuterol Multi-dose	600,419	476,352	124,067	20.66%	476,352	124,067		124,067	20.66%		476,352
(195)	0	Albuterol Syrup	(1,317)	0	(1,317)	100.00%	0	(1,317)		(1,317)	100.00%		0
0	0	Beclomethasone AQ Nasal	0	0	0	N/A	0	0		0	N/A		0
155,793	157,248	Cromolyn Sodium Unit Dose	4,133,516	524,739	3,608,777	87.31%	882,389	3,251,128		3,251,128	78.65%		882,389
0	0	Cromolyn Nasal	0	0	0	N/A	0	0		0	N/A		0
43,284	43,284	Ipratropium	1,397,998	54,482	1,343,515	96.10%	126,570	1,271,427		1,271,427	90.95%		126,570
(285)	0	Isoetharine	(2,117)	0	(2,117)	100.00%	0	(2,117)		(2,117)	100.00%		0
43,351	45,232	Metaproterenol	286,184	76,659	209,526	73.21%	139,991	146,194		146,194	51.08%		139,991
124,172	124,300	Sodium Chloride	883,707	745,638	138,069	15.62%	755,431	128,277		128,277	14.52%		755,431
185	230	Other Dey Products	1,122	1,564	(442)	-39.35%	1,564	(442)		(442)	-39.35%		1,564
1,534,183	1,542,004	TOTAL NEW PRODUCTS	17,660,139	3,772,981	13,887,158	78.64%	5,680,745	11,979,394		11,979,394	67.83%		5,680,745
DEY CARE PRODUCTS													
12	12	Alprazolam	30	26	4	14.11%	26	4		4	14.11%		26
384	384	Atenolol	882	1,057	(174)	-19.74%	1,057	(174)		(174)	-19.74%		1,057
31,730	31,730	Hydrocodone	129,552	280,896	(151,344)	-116.82%	280,896	(151,344)		(151,344)	-116.82%	(151,377)	129,519
24	24	Pindolol	85	72	13	15.68%	72	13		13	15.68%		72
204	204	Prioxicam	612	522	90	14.75%	522	90		90	14.75%		522
24	24	Triazolam	264	70	194	73.50%	70	194		194	73.50%		70
0	0	Other Dey Care Product	0	0	0	N/A	0	0		0	N/A		0
32,378	32,378	TOTAL EXISTING PRODUCTS	131,425	282,642	(151,217)	-115.06%	282,642	(151,217)		(151,217)	-115.06%	(151,377)	131,265
1,566,561	1,574,382	TOTAL ALL PRODUCTS	17,791,564	4,055,623	13,735,941	77.20%	5,963,387	11,828,177		11,828,177	66.48%		5,812,010
		LESS: Cash Discounts	(480,000)	0	(480,000)		0	(480,000)		(480,000)			0
		Administrative Fees	(107,000)	0	(107,000)		0	(107,000)		(107,000)			0
		Medicaid Rebates	(267,000)	0	(267,000)		0	(267,000)		(267,000)			0
		Other Rebates	0	0	0		0	0		0			0
		TOTAL NET SALES	16,957,564	4,055,623	12,901,941	76.08%	5,963,387	10,994,177		10,994,177	64.83%		5,812,010

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, etc. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

NOTE:

All amounts on this schedule were input with cents and rounded to the nearest dollar; therefore, minor rounding errors may exist.

DL-TX 83400

S. Gemo

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DEY LABORATORIES
MONTHLY NET CONTRIBUTION MARGIN I
JANUARY 31, 1997

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Net Sales Dollars (A)	DIRECT				FULLY ABSORBED						Adjusted Reserved Items	Net COGS Per O/L
				Cost Per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost Per Carton	Total Cost	Contribution Margin	GenPharm Rebates	Net Cont. Margin	Margin % Of Sales		
DEY PRODUCTS															
ACETYLCYSTEINE:															
8,585	8,664	18104 - 10% 4ml	106,952	11,25820	97,541	9,411	8.80%	11,25820	97,541	9,411		9,411	8.80%		97,541
10,434	10,488	18110 - 10% 10ml	95,826	4,93606	51,769	44,057	45.98%	4,93606	51,769	44,057		44,057	45.98%		51,769
3,412	3,480	18130 - 10% 30ml	81,481	7,14018	24,848	56,633	69.50%	7,14018	24,848	56,633		56,633	69.50%		24,848
4,231	4,278	18204 - 20% 4ml	46,614	12,07934	51,675	(5,061)	-10.86%	12,07934	51,675	(5,061)		(5,061)	-10.86%		51,675
4,779	4,980	18210 - 20% 10ml	42,370	5,46046	27,193	15,177	35.82%	5,46046	27,193	15,177		15,177	35.82%		27,193
4,792	4,956	18230 - 20% 30ml	103,252	8,54795	42,364	60,889	58.97%	8,54795	42,364	60,889		60,889	58.97%		42,364
901	996	18200 - 20% 100ml	23,004	7,82936	7,798	15,206	66.10%	7,82936	7,798	15,206		15,206	66.10%	0	7,798
37,134	37,842	ACETYLCYSTEINE TOTAL	499,500		303,188	196,312	39.30%		303,188	196,312	0	196,312	39.30%	0	303,188
ALBUTEROL UNIT DOSE:															
508,418	509,480	69703 - .083% 3ml	3,930,266	0.87899	447,828	3,482,438	88.61%	2,02294	1,030,647	2,899,619		2,899,619	73.78%		1,030,647
54,641	54,680	69733 - .083% 3ml	502,080	1,25377	68,531	433,549	86.35%	3,01976	165,080	337,020		337,020	67.12%		165,080
260,622	262,164	69760 - .083% 3ml	4,497,304	1,86400	488,674	4,008,630	89.13%	4,57503	1,199,408	3,297,896		3,297,896	73.33%		1,199,408
10,060	10,060	A69703 - .083% 3ml	85,510	1,15845	11,654	73,856	86.37%	2,63157	26,474	59,036		59,036	69.04%		26,474
0	0	A69760 - .083% 3ml	0	2,47890	0	0	N/A	6,01384	0	0		0	N/A		0
833,741	836,364	ALBUTEROL UNIT DOSE TOTAL	9,015,160		1,016,687	7,998,473	88.72%		2,421,589	6,593,571	0	6,593,571	73.14%	0	2,421,589
ALBUTEROL MDI:															
174,803	175,104	30317 - MDI Kit	831,452	3,22000	563,835	267,617	32.19%	3,22000	563,835	267,617		267,617	32.19%		563,835
3,312	3,312	30327 - MDI Refill	14,514	2,97000	9,837	4,677	32.22%	2,97000	9,837	4,677		4,677	32.22%		9,837
178,115	178,416	ALBUTEROL MDI TOTAL	845,965		573,672	272,294	32.19%		573,672	272,294	0	272,294	32.19%	0	573,672
ALBUTEROL MULTI-DOSE - 19620															
118,888	119,088	ALBUTEROL MULTI-DOSE - 19620	600,419	4,00000	476,352	124,067	20.66%	4,00000	476,352	124,067		124,067	20.66%		476,352
ALBUTEROL SYRUP:															
(195)	0	79516 - 2mg/5ml, 16 fl. oz.	(1,317)	3,20000	0	(1,317)	100.00%	3,20000	0	(1,317)		(1,317)	100.00%		0
0	0	79504 - 2mg/5ml, 4 fl. oz.	0	0.80000	0	0	N/A	0.80000	0	0		0	N/A		0
0	0	79508 - 2mg/5ml, 8 fl. oz.	0	1,60000	0	0	N/A	1,60000	0	0		0	N/A		0
(195)	0	ALBUTEROL SYRUP TOTAL	(1,317)		0	(1,317)	100.00%		0	(1,317)	0	(1,317)	100.00%	0	0
0	0	BECLOMETHASONE AQ NASAL - 71525	0	0.00000	0	0	N/A	0.00000	0	0		0	N/A		0
CROMOLYN SODIUM UNIT DOSE:															
119,336	119,976	68902 - 60's, 20mg 2ml/3ml	2,487,090	2,72506	326,942	2,160,148	86.85%	4,56322	547,477	1,939,613		1,939,613	77.99%		547,477
36,457	37,272	68912 - 120's, 20mg 2ml/3ml	1,646,426	5,30687	197,798	1,448,629	87.99%	8,98561	334,912	1,311,515		1,311,515	79.68%		334,912
155,793	157,248	CROMOLYN UNIT DOSE TOTAL	4,133,516		524,739	3,608,777	87.31%		882,389	3,251,128	0	3,251,128	78.65%	0	882,389
CROMOLYN NASAL:															
0	0	78413 - 13 ml.	0	0.00000	0	0	N/A	0.00000	0	0		0	N/A		0
0	0	78426 - 26 ml	0	0.00000	0	0	N/A	0.00000	0	0		0	N/A		0
0	0	CROMOLYN NASAL TOTAL	0		0	0	N/A		0	0	0	0	N/A	0	0
IPRATROPIUM:															
25,152	25,152	68503 - 0.02%, 2.5 ml., 25's	519,108	0.83846	21,089	498,019	95.94%	1,89842	47,749	471,359		471,359	90.80%		47,749
18,132	18,132	68560 - 0.02%, 2.5 ml., 60's	878,890	1,84187	33,393	845,496	96.20%	4,34708	78,821	800,068		800,068	91.03%		78,821
43,284	43,284	IPRATROPIUM TOTAL	1,397,998		54,482	1,343,515	96.10%		126,570	1,217,427	0	1,217,427	90.95%	0	126,570

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DEY LABORATORIES
MONTHLY NET CONTRIBUTION MARGIN I
JANUARY 31, 1997

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Net Sales Dollars (A)	DIRECT				FULLY ABSORBED					Adjusted Reserved Items	Net COGS Per G/L
				Cost Per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost Per Carton	Total Cost	Contribution Margin	GenPharm Rebates	Net Cont. Margin	Margin % Of Sales	
(83)	0	ISOETHARINE:												
(15)	0	66103 - .08% 3ml	(632)	0.00000	0	(632)	100.00%	0.00000	0	(632)		(632)	100.00%	0
(160)	0	66405 - .1% 5ml	(116)	0.00000	0	(116)	100.00%	0.00000	0	(116)		(116)	100.00%	0
(27)	0	66003 - .17% 3ml	(1,160)	1.50501	0	(1,160)	100.00%	2.85501	0	(1,160)		(1,160)	100.00%	0
(285)	0	65902 - .25% 2ml	(209)	0.00000	0	(209)	100.00%	0.00000	0	(209)		(209)	100.00%	0
		ISOETHARINE TOTAL	(2,117)		0	(2,117)	100.00%		0	(2,117)	0	(2,117)	100.00%	0
13,709	13,840	METAPROTERENOL:	86,717	1.54288	21,353	65,364	75.38%	2.94303	40,732	45,986		45,986	53.03%	40,732
29,642	31,392	67803 - .4% 2.5ml	199,467	1.76177	55,305	144,162	72.27%	3.16192	98,259	100,208		100,208	50.24%	99,259
43,351	45,232	METAPROTERENOL TOTAL	286,184		76,659	209,526	73.21%		139,991	146,194	0	146,194	51.08%	139,991
621	650	SODIUM CHLORIDE:	4,550	6.80000	4,420	130	2.86%	6.80000	4,420	130		130	2.86%	4,420
217	260	82003 - .45% 3ml	1,906	6.80000	1,768	38	2.13%	6.80000	1,768	38		38	2.13%	1,768
91,350	91,530	83003 - .9% 3ml	655,661	6.14000	561,994	93,667	14.29%	6.14000	561,994	93,667		93,667	14.29%	561,994
24,992	24,780	83005 - .9% 5ml	172,487	6.14000	152,149	20,337	11.79%	6.14000	152,149	20,337		20,337	11.79%	152,149
6,476	6,498	83015 - .9% 15ml	34,839	3.18000	20,664	14,176	40.69%	3.18000	20,664	14,176		14,176	40.69%	20,664
289	304	84015 - .3% 15ml	8,071	7.93107	2,411	5,660	70.13%	24.75661	7,526	545		545	6.75%	7,526
227	278	84115 - .10% 15ml	6,293	8.02666	2,232	4,061	64.53%	24.85420	6,909	(617)		(617)	-9.80%	6,909
124,172	124,300	SODIUM CHLORIDE TOTAL	883,707		745,638	138,069	15.62%		755,431	128,277	0	128,277	14.52%	755,431
0	0	OTHER DEY PRODUCTS:	0	0.00000	0	0	N/A	0.00000	0	0		0	N/A	0
0	0	63003 - .9% 3ml	0	0.00000	0	0	N/A	0.00000	0	0		0	N/A	0
(7)	0	63005 - .9% 5ml	(225)	0.00000	0	(225)	100.00%	0.00000	0	(225)		(225)	100.00%	0
(16)	0	03005 - .9% 5ml	(515)	0.00000	0	(515)	100.00%	0.00000	0	(515)		(515)	100.00%	0
(2)	0	03010 - .9% 10ml	(64)	0.00000	0	(64)	100.00%	0.00000	0	(64)		(64)	100.00%	0
0	0	03020 - .9% 20ml	0	0.00000	0	0	N/A	0.00000	0	0		0	N/A	0
105	120	81003 - 3ml	916	6.80000	816	100	10.94%	6.80000	816	100		100	10.94%	816
105	110	81005 - 5ml	1,011	6.80000	748	263	26.02%	6.80000	748	263		263	26.02%	748
185	230	OTHER DEY PRODUCTS TOTAL	1,122		1,564	(442)	-39.35%		1,564	(442)	0	(442)	-39.35%	1,564
1,534,183	1,542,004	TOTAL DEY PRODUCTS	17,660,139		3,772,981	13,887,158	78.64%		5,680,745	11,979,394	0	11,979,394	67.83%	5,680,745
0	0	ALPRAZOLAM:	0	1.63200	0	0	N/A	1.63200	0	0		0	N/A	0
0	0	40501 - .25mg 100/bottle	0	8.97700	0	0	N/A	8.97700	0	0		0	N/A	0
12	12	40505 - .25mg 500/bottle	30	2.13600	26	4	14.11%	2.13600	26	4		4	14.11%	26
0	0	40601 - .5mg 100/bottle	0	9.98700	0	0	N/A	9.98700	0	0		0	N/A	0
0	0	40605 - .5mg 500/bottle	0	3.02000	0	0	N/A	3.02000	0	0		0	N/A	0
0	0	40701 - 1mg 100/bottle	0	11.50600	0	0	N/A	11.50600	0	0		0	N/A	0
12	12	40705 - 1mg 500/bottle	30		26	4	14.11%		26	4	0	4	14.11%	26
		ALPRAZOLAM TOTAL	30		26	4	14.11%		26	4	0	4	14.11%	26
12	12	ATENOLOL:	48	2.08700	25	23	47.83%	2.08700	25	23		23	47.83%	25
372	372	40001 - 50mg 100/bottle	834	2.77300	1,032	(197)	-23.62%	2.77300	1,032	(197)		(197)	-23.62%	1,032
384	384	40101 - 100mg 100/bottle	882		1,057	(174)	-19.74%		1,057	(174)	0	(174)	-19.74%	1,057
		ATENOLOL TOTAL												

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DEY LABORATORIES
MONTHLY NET CONTRIBUTION MARGIN I
JANUARY 31, 1997

Net Sales (Cartons) (A)	Gross Sales (Cartons) (B)	Description	Net Sales Dollars (A)	DIRECT				FULLY ABSORBED						Adjusted Reserved Items	Net COGS Per Q/L
				Cost Per Carton	Total Cost	Contribution Margin	Margin % Of Sales	Cost Per Carton	Total Cost	Contribution Margin	GenPharm Rebates	Net Cont. Margin	Margin % Of Sales		
216	216	HYDROCODONE:	616	2.70000	583	33	5.32%	2.70000	583	33		33	5.32%		583
21,302	21,302	41501 - 5mg/500mg - 100's	85,208	8.50000	181,067	(95,859)	-112.50%	8.50000	181,067	(95,859)		(95,859)	-112.50%	(95,859)	85,208
9,492	9,492	41701 - 7.5mg/750mg-100's	37,968	9.50000	90,174	(52,206)	-137.50%	9.50000	90,174	(52,206)		(52,206)	-137.50%	(52,206)	37,968
720	720	41505 - 5mg/500mg-300's	5,760	12.60000	9,072	(3,312)	-57.50%	12.60000	9,072	(3,312)		(3,312)	-57.50%	(3,312)	5,760
31,730	31,730	HYDROCODONE TOTAL	129,552		280,896	(151,344)	-116.82%		280,896	(151,344)	0	(151,344)	-116.82%	(151,377)	129,519
12	12	PINDOLOL:	43	2.58200	31	12	28.25%	2.58200	31	12		12	28.25%		31
12	12	40901 - 5mg 100/bottle	42	3.38500	41	1	2.67%	3.38500	41	1		1	2.67%		41
24	24	PINDOLOL TOTAL	85		72	13	15.68%		72	13	0	13	15.68%	0	72
204	204	PRIORICAM:	612	2.55900	522	90	14.75%	2.55900	522	90		90	14.75%		522
0	0	40301 - 20mg 100/bottle	0	9.09000	0	0	N/A	9.09000	0	0		0	N/A		0.00000
204	204	PRIORICAM TOTAL	612		522	90	14.75%		522	90	0	90	14.75%	0	522
12	12	TRIAZOLAM:	113	2.84600	34	79	69.86%	2.84600	34	79		79	69.86%		34
12	12	41301 - 25mg 100/bottle	150	2.97500	36	115	76.24%	2.97500	36	115		115	76.24%		36
24	24	TRIAZOLAM TOTAL	264		70	194	73.50%		70	194	0	194	73.50%	0	70
		OTHER DEY CARE PRODUCTS	0	0.00000	0	0	N/A	0.00000	0	0	0	0	N/A	0	0
32,378	32,378	DEY CARE PRODUCTS TOTAL	131,425		282,642	(151,217)	-115.06%		282,642	(151,217)	0	(151,217)	-115.06%	(151,377)	131,264.92
1,566,561	1,574,382	TOTAL ALL PRODUCTS	17,791,564		4,055,623	13,735,941	77.20%		5,963,387	11,828,177	0	11,828,177	66.48%	(151,377)	5,812,010
		Less:													
		Cash Discounts	(460,000)			(460,000)				(460,000)					
		Administrative Fees	(107,000)			(107,000)				(107,000)					
		Medicaid Rebates	(267,000)			(267,000)				(267,000)					
		Other Rebates	0			0				0					
1,566,561	1,574,382	TOTAL NET SALES	16,957,564		4,055,623	12,901,941	76.08%		5,963,387	10,994,177			64.83%		

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, etc. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar; therefore, minor rounding errors may exist.

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DEY LABORATORIES
MONTHLY NET CONTRIBUTION MARGIN I

		FULLY ABSORBED - MARGIN % OF SALES													
IMS Number	Description	December 1995	January 1996	February 1996	March 1996	April 1996	May 1996	June 1996	July 1996	August 1996	September 1996	October 1996	November 1996	December 1996	January 1997
DEY PRODUCTS															
ACETYL CYSTEINE															
28300	18104 - 10% 4ml	23.51%	13.58%	17.55%	15.12%	15.93%	15.20%	18.32%	16.08%	22.24%	17.33%	13.85%	21.31%	13.40%	8.80%
28300	18110 - 10% 10ml	50.14%	49.05%	45.27%	48.34%	47.50%	41.73%	100.00%	48.16%	49.28%	47.85%	43.91%	44.38%	49.49%	45.98%
28300	18130 - 10% 30ml	68.84%	66.52%	67.06%	63.69%	63.89%	65.63%	64.38%	-67.98%	67.14%	64.85%	70.28%	55.87%	61.91%	69.50%
28300	18204 - 20% 4ml	26.94%	8.29%	2.11%	6.82%	10.17%	9.80%	7.49%	7.59%	13.66%	16.56%	7.97%	13.72%	14.41%	-10.86%
28300	18210 - 20% 10ml	53.20%	48.31%	47.53%	42.34%	42.10%	-146.82%	-42.01%	47.34%	41.51%	28.52%	43.52%	46.90%	42.43%	35.82%
28300	18230 - 20% 30ml	72.24%	62.94%	62.49%	61.38%	61.87%	58.11%	64.02%	63.32%	63.72%	62.39%	65.76%	62.19%	59.77%	58.97%
28300	18200 - 20% 100ml	80.20%	72.90%	71.86%	35.30%	71.81%	70.60%	70.94%	72.26%	74.36%	74.36%	70.83%	68.89%	72.74%	66.10%
ACETYL CYSTEINE TOTAL		49.37%	40.60%	41.56%	39.46%	40.54%	32.31%	46.06%	41.40%	49.62%	44.49%	43.19%	42.92%	40.84%	39.30%
ALBUTEROL UNIT DOSE:															
28112	69703 - .083% 3ml	74.59%	76.19%	76.80%	76.48%	76.49%	77.05%	76.63%	76.17%	76.12%	74.84%	74.09%	74.06%	70.37%	73.78%
28112	69733 - .083% 3ml	66.15%	73.61%	73.53%	71.20%	75.03%	71.42%	72.44%	72.50%	72.20%	71.61%	71.84%	71.75%	71.38%	67.12%
28112	69760 - .083% 3ml	75.81%	76.37%	75.62%	74.76%	76.17%	75.28%	74.39%	74.48%	74.42%	74.48%	74.18%	72.81%	71.91%	73.33%
28112	A69703 - .083% 3ml	N/A	N/A	N/A	N/A	73.10%	73.10%	N/A	73.10%	N/A	N/A	N/A	N/A	N/A	69.04%
28112	A69760 - .083% 3ml	N/A	75.09%	N/A	N/A	N/A	N/A	75.07%	N/A	75.07%	N/A	N/A	N/A	N/A	N/A
ALBUTEROL UNIT DOSE TOTAL		75.02%	76.15%	76.27%	75.55%	76.21%	75.71%	75.54%	75.09%	75.16%	74.57%	74.06%	73.31%	71.18%	73.14%
ALBUTEROL MDI:															
30317 - MDI Kit		N/A	3.23%	-38.20%	-22.12%	-9.50%	-26.23%	-30.22%	-33.78%	-30.04%	-52.56%	-63.51%	30.02%	19.34%	32.19%
30327 - MDI Refill		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	48.35%	45.94%	32.22%
ALBUTEROL MDI TOTAL		N/A	3.23%	-38.20%	-22.12%	-9.50%	-26.23%	-30.22%	-33.78%	-30.04%	-52.56%	-63.51%	30.42%	22.06%	32.19%
ALBUTEROL MULTI-DOSE - 19620		N/A	N/A	28.89%	30.92%	30.00%	30.08%	26.92%	30.75%	28.86%	24.95%	24.20%	19.04%	15.42%	20.66%
ALBUTEROL SYRUP:															
28114	79515 - 2mg/5ml, 16 fl. oz.	15.46%	22.61%	21.46%	19.25%	22.37%	21.52%	15.26%	18.14%	153.33%	N/A	100.00%	100.00%	100.00%	100.00%
28114	79504 - 2mg/5ml, 4 fl. oz.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28114	79508 - 2mg/5ml, 8 fl. oz.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ALBUTEROL SYRUP TOTAL		15.46%	22.61%	21.46%	19.25%	22.37%	21.52%	15.26%	18.14%	153.33%	N/A	100.00%	100.00%	100.00%	100.00%
BECLOMETHASONE AQ NASAL - 71525		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CROMOLYN SODIUM UNIT DOSE:															
28210	68902 - 80's, 20mg 2ml/3ml	77.78%	78.03%	77.48%	76.73%	78.25%	77.26%	77.18%	77.46%	77.41%	74.92%	73.73%	72.30%	73.94%	77.99%
28210	68912 - 120's, 20mg 2ml/3ml	76.09%	78.18%	77.67%	78.42%	77.68%	78.25%	77.74%	78.07%	77.79%	74.08%	74.40%	70.87%	73.61%	79.66%
CROMOLYN UNIT DOSE TOTAL		77.06%	78.10%	77.57%	77.89%	78.14%	77.68%	77.47%	77.76%	77.59%	74.60%	74.00%	71.80%	73.80%	78.65%
CROMOLYN NASAL:															
78413 - 13 ml.		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
78426 - 26 ml.		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CROMOLYN NASAL TOTAL		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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DEY LABORATORIES
MONTHLY NET CONTRIBUTION MARGIN I

		FULLY ABSORBED - MARGIN % OF SALES													
IMS Number	Description	December 1995	January 1996	February 1996	March 1996	April 1996	May 1996	June 1996	July 1996	August 1996	September 1996	October 1996	November 1996	December 1996	January 1997
	IPRATROPIUM:														
	68503 - 0.02%, 2.5 ml., 25's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90.80%
	68560 - 0.02%, 2.5 ml., 60's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	91.03%
	IPRATROPIUM TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90.95%
	ISOETHARINE:														
28112	68103 - .08% 3ml	31.47%	37.30%	41.91%	36.25%	17.55%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28112	68405 - .1% 5ml	23.59%	30.76%	35.77%	N/A	33.43%	-49.25%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
28112	68003 - .17% 3ml	43.03%	44.82%	44.22%	39.18%	50.06%	44.25%	34.15%	39.81%	48.64%	43.58%	-4.73%	47.00%	51.18%	100.00%
28112	65902 - .25% 2ml	45.86%	N/A	N/A	N/A	N/A	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	ISOETHARINE TOTAL	36.62%	36.96%	38.61%	28.60%	42.18%	28.36%	-169.26%	6.43%	33.72%	24.82%	-348.18%	14.17%	24.39%	100.00%
	METAPROTERENOL:														
28112	67803 - .4% 2.5ml	53.87%	59.60%	58.61%	61.24%	60.87%	58.86%	59.88%	62.39%	59.74%	59.07%	59.53%	62.08%	60.28%	53.03%
28112	67603 - .6% 2.5ml	55.28%	57.26%	58.27%	57.51%	58.57%	57.13%	58.08%	58.00%	58.54%	56.97%	56.32%	55.22%	56.75%	50.24%
	METAPROTERENOL TOTAL	54.83%	57.97%	58.38%	58.65%	59.38%	57.64%	58.61%	59.10%	58.91%	57.56%	57.18%	57.43%	57.87%	51.08%
	SODIUM CHLORIDE:														
10620	82003 - .45% 3ml	N/A	5.83%	1.15%	6.78%	5.50%	5.44%	4.03%	9.85%	5.37%	7.26%	4.26%	16.82%	6.04%	2.86%
10620	82005 - .45% 5ml	N/A	N/A	24.98%	N/A	12.30%	-2.97%	23.63%	15.17%	20.22%	20.40%	-10.66%	26.91%	0.88%	2.13%
10620	83003 - .9% 3ml	23.11%	22.65%	24.50%	24.90%	20.33%	22.64%	21.26%	20.16%	21.39%	18.20%	9.35%	17.92%	19.27%	14.29%
10620	83005 - .9% 5ml	25.92%	14.96%	16.08%	15.89%	13.93%	11.99%	14.66%	14.53%	12.73%	13.21%	13.22%	16.93%	13.09%	11.79%
10620	83015 - .9% 15ml	N/A	N/A	39.11%	41.82%	39.21%	40.41%	40.85%	38.66%	38.22%	39.52%	39.12%	38.86%	39.13%	40.69%
10620	64015 - .3% 15ml	70.39%	71.33%	71.12%	71.19%	71.99%	100.00%	72.29%	69.47%	69.86%	70.26%	73.24%	73.42%	74.00%	6.75%
10620	64115 - 10% 15ml	71.80%	70.63%	71.27%	71.20%	67.78%	69.78%	70.08%	70.16%	71.28%	68.09%	71.43%	71.20%	73.55%	-9.80%
	SODIUM CHLORIDE TOTAL	25.31%	22.22%	23.77%	24.43%	20.37%	21.26%	22.39%	20.73%	21.00%	18.59%	12.91%	20.14%	20.39%	14.52%
	OTHER DEY PRODUCTS:														
10620	63003 - .9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100.00%	N/A	N/A	N/A	N/A	N/A	N/A
10620	63005 - .9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	03003 - .9% 3ml	N/A	23.34%	N/A	20.71%	25.42%	26.83%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
10620	03005 - .9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	100.00%	100.00%	100.00%	N/A	100.00%	100.00%	N/A	100.00%
10620	03010 - .9% 10ml	N/A	N/A	N/A	N/A	N/A	100.00%	100.00%	N/A	100.00%	N/A	N/A	100.00%	N/A	N/A
10620	03020 - .9% 20ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100.00%	100.00%	N/A
10620	81003 - 3ml	29.25%	14.29%	N/A	3.94%	N/A	N/A	40.14%	-58.65%	12.00%	12566.67%	-12.86%	-25.33%	1444.76%	10.94%
10620	81005 - 5ml	26.53%	11.58%	10.15%	6.24%	N/A	N/A	-20.36%	-78.86%	7.14%	8.09%	-254.41%	7.56%	266.87%	26.02%
	OTHER DEY PRODUCTS TOTAL	27.59%	12.47%	N/A	5.46%	N/A	N/A	26.24%	-67.06%	9.43%	-70.75%	-71.20%	-3.92%	319.25%	-39.35%
	DEY CARE PRODUCTS														
	ALPRAZOLAM:														
	40501 - .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32.55%	41.99%	41.99%	56.53%	48.90%	N/A
	40505 - .25mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	17.18%	N/A	17.11%	-63.08%	N/A	15.14%	16.62%	N/A
	40601 - .5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32.42%	42.93%	-14.75%	57.20%	N/A	14.11%
	40605 - .5mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	17.53%	N/A	17.32%	207.09%	N/A	47.42%	25.40%	N/A
	40701 - 1mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30.31%	40.32%	40.32%	55.26%	47.39%	N/A
	40705 - 1mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	37.77%	N/A	37.78%	209.45%	N/A	60.31%	55.90%	N/A
	ALPRAZOLAM TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	0.00%	0.00%	27.40%	-211.42%	30.25%	51.81%	37.64%	14.11%

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CONFIDENTIAL

DEY LABORATORIES
MONTHLY NET CONTRIBUTION MARGIN I

FULLY ABSORBED - MARGIN % OF SALES															
IMS Number	Description	December 1995	January 1996	February 1996	March 1996	April 1996	May 1996	June 1996	July 1996	August 1996	September 1996	October 1996	November 1996	December 1996	January 1997
	ATENOLOL:														
	40001 - 50mg 100/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	19.10%	30.33%	37.22%	47.75%	23.69%	47.83%
	40101 - 100mg 100/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	46.82%	-15.14%	25.69%	24.56%	-12.01%	-23.62%
	ATENOLOL TOTAL	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	41.31%	12.12%	34.23%	28.71%	-4.27%	-19.74%
	HYDROCODONE:														
	41501 - 5mg/500mg - 100's	N/A	N/A	N/A	N/A	N/A	-100.00%	N/A	6.43%	-99.42%	5.77%	1.26%	5.32%	6.48%	5.32%
	41601 - 7.5mg/750mg-100's	N/A	N/A	N/A	N/A	N/A	NA	N/A	29.58%	-2.51%	4.75%	12.69%	17.30%	22.45%	-112.50%
	41701 - 7.5mg/650mg-100's	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	49.39%	-15.53%	7.58%	13.35%	13.35%	-137.50%
	41505 - 5mg/500mg-500's	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	4.91%	6.67%	N/A	8.27%	12.54%	-57.50%
	HYDROCODONE TOTAL	N/A	N/A	N/A	N/A	N/A	-100.00%	N/A	20.92%	-88.43%	0.24%	8.99%	11.89%	16.69%	-116.82%
	PINDOLOL:														
	40901 - 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	72.46%	-31.10%	54.51%	1.67%	30.61%	28.25%
	41001 - 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	70.94%	-29.93%	44.22%	2.53%	2.53%	2.67%
	PINDOLOL TOTAL	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	71.62%	-30.63%	50.67%	1.95%	18.31%	15.68%
	PRIOXICAM:														
	40301 - 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	48.22%	-8.48%	-10.23%	12.58%	12.86%	14.75%
	40305 - 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	PRIOXICAM TOTAL	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	48.22%	-8.48%	-10.23%	12.58%	12.86%	14.75%
	TRIAZOLAM:														
	41201 - .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	83.67%	35.26%	52.07%	54.14%	70.15%	69.86%
	41301 - .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	N/A	N/A	N/A	N/A	88.95%	76.24%
	TRIAZOLAM TOTAL	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A	83.67%	35.26%	52.07%	54.14%	86.96%	73.50%
	GRAND TOTAL	71.45%	63.18%	67.44%	64.63%	64.03%	64.75%	65.30%	59.36%	60.01%	60.04%	55.95%	64.90%	60.57%	66.48%

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